

### Documentation of the Kaisha-Database: the annual accounts database of Japanese stock companies 1970-1999 ; with a detailed glossary of Japanese accounting terminology

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**Documentation of the Kaisha-Database –  
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## ABSTRACT

**Documentation of the Kaisha Database – The Annual Accounts Database of  
Japanese Stock Companies 1970 – 1999  
With a detailed Glossary of Japanese Accounting Terminology**

by Horst Albach, Ulrike Görtzen, Tobias Miarka, Andreas Moerke, Thomas Westphal  
and Rita Zobel

This documentation provides an overview of the Kaisha Database, a database consisting of annual accounts data of Japanese manufacturing firms. The documentation is aimed at enabling the researcher interested in the database to work independently. The structure as well as the procedures used to create time series and to take account of the reforms in the accounting system are described. The excursions give information on the Japanese accounting system and several data sources. In the appendix all firms are listed according to their security as well as industry code. Furthermore, all primary variables are presented in three languages (German, English, Japanese), and the calculation formulae of the workfiles are given.

## ZUSAMMENFASSUNG

**Dokumentation der Kaisha-Datenbank – Datenbank mit Jahresabschlüssen  
japanischer Aktiengesellschaften 1970 – 1999  
Mit einem detaillierten Glossar japanischer Rechnungslegungstermini**

Die Dokumentation liefert einen Überblick über die „Kaisha-Datenbank“, eine aus Jahresabschlüssen japanischer Industrieaktiengesellschaften erstellte Datenbank. Diese Dokumentation soll dazu dienen, Forschern das selbständige Arbeiten mit der Datenbank zu ermöglichen. Es werden die Struktur der Datenbank und auch das Vorgehen zur Erstellung von Zeitreihen und zur Einbeziehung der Reformen des Rechnungswesens beschrieben. Exkurse geben weitere detaillierte Informationen über das japanische Rechnungswesen und verschiedene Datenquellen. Im Anhang finden sich alle erfaßten Unternehmen mit ihrem Wertpapiercode und ihrer Industriezugehörigkeit. Desweiteren sind alle erfaßten Variablen in den Sprachen Deutsch, Englisch und Japanisch sowie die Berechnungsformeln der Workfiles angegeben.

## 1. Foreword

With the expanding globalisation of the economy, foreign markets as well as foreign companies and their strategies have increasingly become a focus of research. Japan serves as an excellent example: For many years Japanese companies have decisively influenced fundamental areas of development, and they belong to those competitors other companies have to measure themselves against worldwide. They are serious competitors of the German industry, a fact that will not change despite of the current crisis. In order to remain globally competitive, a detailed study of Japanese companies is indispensable.

The research carried out at Unit IV of the Social Science Research Center Berlin (Wissenschaftszentrum Berlin für Sozialforschung, WZB) focuses on the interaction between markets and companies and the resulting structural changes within the global framework. An important basis for this approach is the analysis of microeconomic data. Two databases are available for such analyses which were both compiled under the direction of Horst Albach and with the support of the German Research Council (Deutsche Forschungsgemeinschaft, DFG): The 'Bonn Database' for German companies and the 'Kaisha Database' for Japanese companies.

The 'Bonn Database' contains annual accounts data from more than 700 German industrial corporations since 1960.<sup>1</sup> The sample is the first attempt at a systematic compilation and evaluation of data at the company level. The data is available to researchers from Germany and abroad and has already been used for numerous studies.

The analysis of annual accounts from Japanese companies is of central importance for the understanding of Japanese management methods and enterprise strategies as well as for research on success factors of Japanese firms. Until now, however, the lack of a suitable archive in Germany has made such analyses difficult. Through the creation of the 'Kaisha Database', this gap has now been closed. Due to its close connections to the 'Bonn Database' researchers are given the opportunity to carry out Japan-related as well as comparative research based on reliable data. The decision to create the database in its present form was made after careful examination of the available data sources. Moreover, through the acquisition of primary data and its archiving at the WZB<sup>2</sup>, extensive opportunities have been created for the design, adaption and expansion of the database according to individual research interests and needs. As a result preconditions have been set that no existing database could offer until now.

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<sup>1</sup> Albach et al. (1994) and (2000).

<sup>2</sup> The files and the reports will be available at the Otto Beisheim Graduate School of Management, Vallendar (WHU) by the end of August, 2000.

The following overview on the contents of the database, its structure, the acquisition of data and the distinctive features arising through structural changes and reforms is intended to facilitate its understanding. The picture will be rounded off by excursions into the legal forms of enterprises and public disclosure in Japan as well as annual accounts and comparative data sources. An appendix provides a detailed list of all variables and ratios.

## **2. General Systematics and Definitions**

The ‘Kaisha Database’ contains data from unconsolidated accounts of 111 industrial corporations of the following five industries since 1970: chemicals, machinery, electrical machinery, pharmaceuticals and transport equipment. Reports from companies from the automotive industry cover the years 1985-1998.<sup>3</sup> The list of individual companies classified under industry and security codes can be found in the appendix (Table 8.2). During the creation of the database in 1993, the decision was made that it would only contain data from a sample of the largest companies listed on the first section of the Tōkyō Stock Exchange in 1992 due to the enormous significance larger companies assign to real net output in Japan. The criterion for selection was that the companies chosen had to belong to the enterprises with the highest turnover of each industry according to the annual financial accounts of 1992.

In order to remain open for diverse research approaches, as much information as possible was compiled from the annual accounts with the highest possible level of detail. At the moment, data from 1970 to 1998 has been recorded – as a result more than 3,600 records with 720 variables and more than 135 workfiles each are available. The compilation of data for the year 1999 is currently in process.

### **2.1. Type of company**

The decision to choose companies from the production sector came about chiefly because of two reasons: due to their comparability with the ‘Bonn Database’ and the enormous significance of stock corporations in Japan.

Apart from the limited liability company (approximately 1.7 billion companies), the joint stock corporation, with approximately 1.2 billion companies, is one of the most important legal forms in Japan. The number of general commercial partnerships

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<sup>3</sup> The automotive industry was added only in 1998 due to its enormous significance for the Japanese exports as well as the Japanese market. For time and money reason, these reports only cover the time span of 1985 – 1998.

(approximately 19,000) and limited commercial partnerships (approximately 77,000) is clearly less significant.<sup>4</sup>

However, there are important differences among the joint stock corporation (*kabushiki gaisha*). Due to historical developments there are still many corporations with a capital stock of up to 100 million Yen. Only approximately 8,300 companies have a capital stock of more than 500 million Yen, and thereof only 1,871 have a capital stock of more than 5 billion Yen.<sup>5</sup> However, these few 'large' companies carry an enormous weight. Estimates indicate that the large corporations hold between 57% and 64% of total equity from all joint stock corporations. In 1993 the added turnovers from the 1,612 companies listed on the stock exchange made up almost 44% of the Japanese economy's gross output.<sup>6</sup> All internationally operating companies have the legal form of a joint stock corporation.

## **2.2. Type of report**

In Japan, company data in their primary form are mainly available in four types: unconsolidated annual accounts according to the Commercial Code, reports according to the Securities Trading Law, a simplified version of annual accounts in Japanese, or English versions that are prepared independently of Japanese regulations.<sup>7</sup>

The reports prepared in accordance with the Securities Trading Law (*yûka shôken hôkokusho*) have proven to be most suitable for the creation of the database. They are by far the most standardised and contain the most useful information. In addition to the information available in the unconsolidated annual accounts which are prepared according to the Commercial Code, the reports reveal in-depth information about the organisation of the company, contents of duties, important business contracts, research and development activities, production capacity and output for the fiscal year. Moreover, they include a production plan for the next six months, details on the order books, equipment, the long and short-term financial situation as well as comprehensive information about the corporate group. Furthermore, the balance sheet and the profit and loss accounts are more detailed than in the reports prepared according to the Commercial Code. The *yûka shôken hôkokusho* occasionally even contains information that is not given by German companies or cannot be provided by them due to legal restrictions.<sup>8</sup>

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<sup>4</sup> Numbers from: Otto (1994: 46).

<sup>5</sup> *ibid.*

<sup>6</sup> Calculations on the basis of: Statistics Bureau (1996) and the Japan Development Bank (1995).

<sup>7</sup> For more details, see excursus 6.3.

<sup>8</sup> See: Göseke (1996).

### 2.3. Data acquisition and entry

The securities reports are produced by the companies and are then submitted to the Ministry of Finance who publishes them after examination. They are distributed by the Government Publication Service Center or by the book trade. A reprint does not take place.

In order to continuously receive annual accounts, the WZB lodged a permanent order with the Japanese Government Publication Service Centre. The copies of annual accounts published earlier than in 1993 were ordered as part of an ongoing co-operation with Waseda University Tôkyô (Prof. Futagami, Prof. Waragai and staff), where they have been retrieved from the archives. The cooperation with Waseda University was an important component of the database project as any problems that might arise in regard to the structure of the database or Japanese rendering of accounts etc. could be consulted with Japanese experts.

### 2.4. Selection of industries

The industries were so chosen as to allow the most important industries listed in the 'Bonn Database' to be comprised and to secure important areas of the Japanese industry to be represented. Nine industries were selected on the basis of the classification of industries used in the 'Japan Company Handbook' (JCH) of 1992. Changes to the classification of industries in accordance with the JCH of 1995 were easily integrated during research. The following table shows the situation before and after changes of industry classification.

**Table 1: Industry Classification**

Old classification of industries (number of firms)	New classification of industries (number of firms)
Chemicals (31)	Chemicals (31)
Communications Equipment (5)	Electrical Machinery (32)
Consumer Electronics and Parts (15)	
Heavy Electric Machinery (12)	
Industrial Machinery (12)	Machinery (27)
Machine Tools (15)	
Pharmaceuticals (11)	Pharmaceuticals (11)
Shipbuilding (Aircraft) (3)	Transport Equipment (3)
Automotive (7)	Automotive (7)



In order to reach an adequate level of representivity much emphasis was placed on including a sufficient number of companies from each selected industry. Only the transport equipment industry (formerly shipbuilding) is represented by just three companies. These companies were chosen because their operating area also includes airplanes which has been studied at the WZB in a special research project.<sup>9</sup>

### **3. Commentary on Database Structure**

#### **3.1. General data structure**

The data of the ‘Kaisha Database’ are divided into eight main data files compiled in dBase IV. One can also access these files, which are explained in detail below, with Excel, Access, SPSS or other programs that are compatible with this software. The file FIRMEN.DBF contains general company data, balance sheet data can be found in the file BILANZ.DBF, data from the profit and loss accounts can be found in GUV.DBF, details on the Japanese equivalent to the German fixed-asset movement schedule is in ANHANG.DBF and data on the appropriation of profits and the cost of production accounts can be found under HKR\_GVR.DBF<sup>10</sup>. Data which goes beyond the financial statement, for example details on employees or on the stock exchange price, can be found in the file NEBEN.DBF. In order to provide direct access to frequently used reference numbers or aggregates from the data of supplementary data, balance sheets, profit and loss accounts and the fixed-asset movement schedule, pre-determined formulae are used for calculating certain reference numbers (workfiles) that are separately stored in the files WORKFIL1.DBF und WORKFIL2.DBF. A detailed list of related variables in the files can be found in the appendix.

Four other files (MASKEN.DBF, FORMELN.DBF, CONFIG.DBF und HILFE.DBF) help serve the operation, organisation and design of the overall database. The design characteristics of the input masks are fixed in the file MASKEN.DBF which makes it easy to change and adapt the masks. The same applies to the formulae used to check for and correct mistakes; these formulae are stored in the file FORMELN.DBF. The file CONFIG.DBF contains data for the configuration of the database. In addition, a few textual aids for the program are available in the file HILFE.DBF.

Numerical entries are basically given in thousands of Yen, provided that the description of the variable contents in the tables shown in the appendix does not explicitly state otherwise. Should some entries on a position in the ‘Kaisha Database’ not emerge from

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<sup>9</sup> Schmidt (1997).

<sup>10</sup> HKR\_GVR is the abbreviation for “Herstellkostenrechnung\_Gewinnverwendungsrechnung”.

a company's annual accounts, the variable will be declared as a missing value indicated by -999.999.999.

Many of the companies contained in the database only published half-yearly annual accounts up to the year 1974. The publication of annual accounts was not obligatory until accounting reforms took place in 1974 (for further information regarding accounting reforms see Chapter 5). As a result many companies did not have 12 month reports available for the entire period covered by the database. Moreover, since 1970, many companies have changed the cut-off date for their accounting period. Due to these structural changes, accounting periods that are much shorter than one year emerged in the transitional period. In order to have primary data available and at the same time be able to use continuous time series, primary data as well as the time series generated from these are retrievable (for further explanation see Chapter 4).

### **3.2. Master data of companies**

The file FIRMEN.DBF contains the master data of firms and, consequently, only one record per company. This file can basically be equated with an address file which contains all the particulars needed to establish contact with the company either by mail, telephone or telefax. Moreover, the industry to which the company belongs as well as the date of when the company was first listed on the stock exchange are also noted in the file. The companies can be identified either by the company's name or their stock exchange code and can be recalled with all the accompanying data. The variable names are stored alphanumerically and are to a large extent self explanatory.

### **3.3. Supplementary data**

Data is understood as supplementary data when they are not a direct component of the balance sheet, profit and loss accounts or of the Japanese equivalent of the fixed-asset movement schedule. These data are stored under the file name NEBEN.DBF. One record is available for each company and annual account. The variable names are self explanatory in these files, too. One digit yes/no-variables (flags) serve as an easy way to pre-select the data. Flags are available which mark mergers and changes in the accounting periods.

### **3.4. Balance sheet data**

Balance sheet data can be found in the file BILANZ.DBF. The variables of the balance sheet data are, as a rule, numbered consecutively. Because of necessary changes to the structure of the database, the rising variable counts are partly broken. The five figure

designation of each numerical variable begins with 'V', followed by a four digit number. The 'V' at the beginning of the variable names underlines an obvious difference to the variables of the 'Bonn Database', where the variables are only marked as numbers. The same system applies to the files GUV.DBF, ANHANG.DBF as well as HKR\_GVR.DBF.

The numbers of the balance sheet variables begin with a '0' following the 'V'. This digit symbolises their belonging to the balance sheet variables. The variables have the labels V0001 to V0227. The order of the variable numbers corresponds in most cases to the commonly used order of the positions in Japanese balance sheets. The balance sheet lists firstly the current assets, which are then followed by tangible fixed assets, intangible fixed assets, financial assets, deferred assets, current liabilities, long-term liabilities and total equity.

### **3.5. Profit and loss statement data**

The data of the profit and loss accounts are stored in the file GUV.DBF. Once again the numbered variables start with the symbol 'V', followed by a four digit number beginning with '1'. The digit '1' symbolises its belonging to the variables from the profit and loss account. The variables have the labels V1001 to V1157.

The order of variable numberings corresponds in most cases to the common order in which the positions occur in the profit and loss accounts used in Japan. Firstly, the sales are stated, followed by the cost of goods and merchandise sold, distribution and general administrative expenses, non-operating income, non-operating expenses, extraordinary gains, extraordinary losses and finally income or losses before income taxes, net income and unappropriated retained earnings.

### **3.6. Data from schedules of tangible and intangible assets**

The details for the 'schedules of tangible and intangible assets' can be found under the file name ANHANG.DBF. The numerical variables of the schedules of tangible and intangible assets start with a 'V', which is followed by a four digit number beginning with '2'. The digit '2' symbolises its belonging to the data of the schedules of tangible and intangible assets. The variables have the labels V2001 to V2238.

With regard to the data it is worth mentioning that there are no schedules of tangible and intangible assets in the German sense available in Japanese stock exchange reports. However, the *yûka shôken hôkokushô* contain a supplement which consists of fourteen extra tables including an obligatory list of principles used for rendering accounts as well as comments on the balance sheet and profit and loss accounts. These tables provide

additional information on the important components of assets, liabilities and total equity. One of these tables provides information on purchase costs, increases, decreases, cumulative depreciation and net book value of tangible fixed assets. A second table gives details on the depreciation in the period and the cumulative depreciation on the tangible fixed assets and the deferred assets. In contrast to the German annual accounts, details on reclassification are not provided in the stock exchange reports. The structure of the two tables described above partly overlaps in the original reports so that the tables, while complementing each other, may sometimes provide data twice (e.g. accumulated depreciation) and leave gaps in other places. In particular, and with the exception of a few companies, the gross additions and retirements of intangible fixed assets are not provided. Since 1996, the above mentioned tables have been summarised into one table. The number of companies that have since then also provided additions and losses of intangible fixed assets has increased.

### **3.7. Data from the schedule of cost of goods sold and the schedule of the distribution of profits**

As the schedule of cost of goods sold and the schedule of the distribution of profits have a remarkably smaller range of positions than other sheets (the balance sheet accounts, the profit and loss accounts and the fixed-asset movement schedule), they have been summarised into one file called HKR\_GVR.DBF. The variables start with 'V', followed by a four digit number which in the case of the 'cost of goods sold' starts with the digits '30', while the variables of the 'schedule of the distribution of profits' starts with the digits '31'.

### **3.8. Workfiles**

In order to facilitate data analysis pre-defined reference numbers were recorded in the form of workfiles in the file WORKFIL1.DBF and WORKFIL2.DBF. The first file contains workfiles that were used by researchers at the WZB, the second one is based on the calculation formulae of the "Bonn Database" and allows a comparison between German and Japanese firms.

After corrections, new data entries, extensions to the database or the addition of new reference numbers, the program only has to be run once again to update the workfiles. The re-calculation can be easily carried out with the data entry mask of the Clipper program J.EXE, which is part of the database.

#### 4. Creating Continuous Time Series<sup>11</sup>

The Japanese fiscal year starts on April 1 and ends on March 31 of the following year. Over the years many companies have adjusted the cut-off dates for their rendering of accounts to this period. In 1997 there were only five companies remaining and listed in the Kaisha database which had not adopted March 31 as their cut-off date.<sup>12</sup>

Due to re-adjustments of the cut-off date, a total of 41 companies had changes in their rendering of accounts in the period between 1985 and 1997. These changes have been considered in the database. All records from this period can now be compared in one time series without further adjustment. A short presentation of the basic principles which were used for their adjustment is given in the following.

The period from September 1 to August 31 of the following year was chosen as the comparative time period for time series analyses. This period was called a 'year' in the database. Each year is fixed to March 31. Thus, for example, all accounts from September 1986 to August 1987 are set to belong to the year of 1987. September 1 was chosen as the starting point because September 30 was the most frequently selected cut-off date after March 31 up to the 1980s. Moreover, this division simplified the adjustment of structural changes.

Changes to the rendering of accounts' cut-off date were, as a rule, introduced through a shortened annual accounts complying with the March 31 cut-off date. Depending on the old rendering of accounts' cut-off date, the time period of this shortened annual accounts ranged from one to eleven months. For example, when a company had always used September 30 as their cut-off date for their annual accounts, then, in the case of a change-over to the cut-off date March 31, it will submit one annual accounts covering only six months. Two companies, who had submitted accounts in January or February before the change-over, and four companies that have changed their cut-off date from March 21 to March 31 published an interim report in September.

In the adjustment for structural changes 'period comparability' is given priority over 'period continuity'. Period comparability means here that every company should be represented in each "year" with an accounts covering a period of 12 months. Changes in the continuity of the accounts will therefore be unavoidable. The discontinuity applies chiefly to the inventory at the end of the accounting period which partly does not match the inventory at the beginning of the next period.

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<sup>11</sup> For the automotive industry, the creation of time series was done separately by the researchers who used those data.

<sup>12</sup> Nippon Kayaku, Nippon Shokubai, OSG Mfg., Showa Denko and Toagosei Chemical Industry.

**Two principles must therefore be observed in the processing of structural changes:**

1. The division of business transactions in comparative periods does not follow the calendar year but the time period stretching from September 1 to August 31 of the following year.
2. Every company should be represented by one account per year covering a period of 12 months.

The procedure during the alignment of supplementary data, balance sheets, profit and loss statement, 'schedule of cost of goods sold', 'schedule of distribution of profits' and the 'schedules of tangible and intangible assets' is dependent on the date of the old rendering of accounts cut-off date. With regard to the comparative periods for the time series analyses, either two accounts have to be summarised into one or one account has to be "expanded". When, for example, a company which always met the November 30 cut-off date has to shift its cut-off date to March 31, the accounts from November 1988 and the accounts from March 1989 must be summarised together.

*Four groups are differentiated during adjustment:*

- Group 1: Firms which previously had their cut-off date in the time period between September and December (29 companies).
- Group 2: Firms which shifted their cut-off date from March 21 to March 31 and which made an interim report during the change-over (4 companies).
- Group 3: Firms that previously completed their accounts in January or February and which made an interim report during the change-over (2 companies).
- Group 4: Firms which previously had their cut-off date in the time period between April and August (8 companies).

Group 1

In the first group, the two accounts must be summed up. Theoretically, there are two possibilities to unite the flow variables:

1. Combine the flow variables of both accounts and then convert them into a 12 month time period.
2. Use flow variables without changes from the 12 month account and ignore the account for March 31.

Both forms of adjustment can lead to inaccuracies or outliers due to seasonal fluctuations; in this case the second method is used. Because the flow variables are entirely taken from the 12 month accounts, the stock variables must also come from this accounts. Changes in period continuity arise in the stock variables as a result of inventories being neglected at the end of the period in the accounts from March 31.

Thus, with regard to the structural changes of this group, the accounts of the 12 month time period were taken in their entirety for the comparative periods, while the accounts of March 31 were ignored.

### Group 2

In case the companies changed their rendering of accounts cut-off date from March 21 to March 31 with the help of an additional accounts in September, the September accounts and the accounts from March 31 fall into one comparative period and must be added. In this case, and in contrast to the first group, two half-yearly reports are added. The difference of 10 days was ignored.

The interim accounts for September were cancelled for the supplementary data and balance sheet, and the data from the accounts from March 31 were used. This can be done without any problems because the supplementary data and the balance sheet chiefly contain variable stocks. The accumulated depreciation contained in the balance sheet already includes the depreciation of both periods. In order to bring together both 'profit and loss statements' as well as the 'schedule of cost of goods sold', the flow variables of the accounts from September and March were combined. The position 'inventory at the beginning of the period' was taken from the September accounts and added to the 'inventory at the end of the period' accounts as of March 31. The position 'unappropriated retained earnings or losses brought forward' in the profit and loss statement was taken from the September accounts. The same applies for the 'schedule of distribution of profit' where all flow variables were combined with the exception of 'unappropriated retained earnings or deficit of the current period', which was directly taken from the newly compiled profit and loss statement. The 'inventory at the beginning of the period' from the September accounts and the 'inventory at the end of the period' from the March accounts are listed in the 'schedules of tangible and intangible assets', increases and decreases as well as the depreciation of the period were summed up. The cumulative depreciations are taken from the March accounts.

### Group 3

This group consists of two companies that had their cut-off date in January or February before the rendering of accounts time period was changed. They also used an interim balance sheet for the change-over period for the rendering of accounts cut-off date. To avoid mistakes, an important difference between the two groups is that the addition of flow variables must be evaluated, because in this case the interim accounts do not correspond to a half yearly report, but cover seven or eight months. An evaluation of depreciations was not carried out as period continuity for cumulative depreciations would no longer be guaranteed and the newly calculated cumulative depreciations would have to be considered in the balance sheet as well. However, since we are dealing with a difference of only one or two months, the amount of work involved for

the slight gain in precision cannot be justified. Consequently, the interim accounts were ignored for the supplementary data and the balance sheet, and the unchanged data from the accounts of March 31 were used. The compilation of profit and loss statements, 'schedule of cost of goods sold', 'schedule of distribution of profit' and of the 'schedule of tangible and intangible assets' was basically carried out in the same way as in Group 2. The only difference was that all positions which have to be determined through addition had to be appropriately evaluated.

#### Group 4

The basic difference to the groups already mentioned is that the companies which prepared their accounts between April and August before the change of their reporting period only provided one account in each comparative period (September 1 - August 31). This means that it was not necessary to summarise two accounts into one 12 months account, but rather to expand shortened accounts into 12 months accounts. The supplementary data from March 31 can be taken over without alteration. In the balance sheet changes were made in fixed assets to the inventory at the end of the period (gross), the cumulative depreciation and the accounts balance at the end of the period (net). The first two positions were taken from the newly calculated 'schedules of tangible and intangible assets'. As a result, changes occur on the asset side of the balance sheet (total assets). The difference between the asset side and the liabilities side (total assets – total liabilities and total equity) was added to the position 'other capital surplus funds'.

The 'inventory at the beginning of the period' and the 'inventory at the end of the period' were taken over unaltered from the shortened accounts of March 31 for the profit and loss statement, the 'schedule of distribution of profit' and the 'schedule of cost of goods sold'. The flow variables of the shortened cut-off date were increased with a suitable multiplier ( $12 / \text{number of months of the shortened period}$ ). In the profit and loss statement, the 'unappropriated retained earnings or losses brought forward' remained unaltered. In the 'schedule of distribution of profit' the 'unappropriated retained earnings or losses of the current period' were taken over from the newly calculated profit and loss statement. The flow variables in the appendix were calculated in the same way as in the profit and loss statement, the 'schedule of cost of goods sold' and the 'schedule of distribution of profit'. It does not make sense for this group to match stocks from the beginning and end of the period. For example, in case of a structural change from May 1987 to March 1988, the flow variables for the extended cut-off date to March 1988 would have to be increased from 10 to 12 months. The stocks at the end would increase correspondingly and would no longer match the stocks at the beginning of the following period.



## 5. Reforms in the Rendering of Accounts

A prerequisite for a comparison of Japanese companies over time is the continuity of available data. Within the time period from 1970 to 1998, three reforms were enacted in the rendering of accounts which necessitated extensive adjustments in order to acquire consistent data for time series and samples. Tables 2 and 3 below give an overview of the changes of the balance sheet and the profit and loss accounts.

### 5.1. The 1974 Reform

#### Balance Sheet Data

Accrued liabilities or accruals (*hikiate kin*) could hitherto be accumulated when there was a great probability of the occurrence of certain expenditures or losses, when the purpose was clear and the procedure seemed systematic. They were presented on the liabilities side of the balance sheet after the ‘long-term liabilities’. However, the items lack expense character as they are not balanced with any income from the fiscal year.<sup>13</sup> For this reason, and following the reform, they had to be referred to as ‘special accruals’ (*tokutei hikiatekin*).

Until 1974, total equity was composed of common stock and the premium from paid-in new common stock. The re-evaluation had to be disclosed in the position ‘capital in excess of par value’.

#### Profit and Loss Statement Data

Until 1974, the ‘net profit in accounting period before tax’ in the profit and loss statement data was introduced directly after the ‘non-operating expenses’. The positions ‘increases in surplus profit brought forward’ or ‘decreases in surplus profit brought forward’ followed the position ‘surplus profit brought forward’. Changes to the regulations for the business rendering of accounts and the Japanese Stock Exchange Law (JSEL) intended to divide this classification into ‘extraordinary losses’ and ‘extraordinary gains’ as well as ‘reversal of special accruals’ or ‘provision to special accruals’. Following the ‘extraordinary losses’ and ‘extraordinary gains’, the ‘net profit in accounting period before tax’ was determined (net income). The ‘reversal of special accruals’ or ‘provision to special accruals’ were not to be regarded as components of revenues or expenditures, but were separately listed after the ‘net profit in accounting period before tax’. The ‘balance of surplus profit brought forward’ was merged into the position ‘unappropriated retained earnings brought forward’.

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<sup>13</sup> Kuroda (1996).

Until 1974 most companies prepared half yearly reports in order to distribute dividends. It was only after 1975 that the preparation of annual reports was made possible through the introduction of interim dividends. It is therefore of special importance to ensure the transferability and comparability of these records.

## **5.1. The 1982 Reform**

### *Balance Sheet Data*

According to the law on special tax measures, ‘special accruals’ were treated as tax free reserves. Following the ban to include these accruals with reserve character in the balance sheet, the right to select the way in which accruals were to be accumulated was restricted. According to taxation laws, the included amounts are tax deductible and therefore tax can only be paid after their reversal. As a result they partly represent a future tax burden. These accruals, which were renamed ‘special accruals’ in the reform of 1974, were disclosed in the long-term liabilities’. But after the reform of 1982 they were partly assigned to ‘appropriated reserves’ (*nin’i tsumitatekin*), and partly to ‘short-term accruals’ (*tanki hikiatekin*). Thus, instead of belonging to liabilities they now partly belong to total equity. Therefore, after 1982, the share of debt decreases in comparison to the current financial statement.

After 1982, the total equity no longer has the position ‘newly issued stocks’.

Through summary reports the category of ‘surplus profits’ can be easily compared with the current balance sheet statement.

### *Profit and Loss Statement Data*

Following the reforms to the business rendering of accounts' principles, the financial statement of ‘special accruals’ in the profit and loss statement data, stipulated by the JSEL, is no longer necessary. The ‘special accruals’ are now included in the ‘appropriated reserves’ of the schedule of distribution profits. However, the ‘net profit in accounting period before tax’ remains the same. The ‘unappropriated retained earnings of the period’ is accordingly decreased or increased by the difference of both positions.

As mentioned above, the reform of 1982 changed essential components of capital resources. Since the share of total equity is the focus of attention of capital structure analyses, and as it is of equal importance for the establishment of the total equity quota as for the static level of debt, this transfer was awarded special attention.

## 5.2. The 1987 Reform

The reform to regulations for the annual accounts (*zaimu shohyô kisoku*) in 1987 led to a change in the financial statements of ‘distribution and administrative expenses’ in the profit and loss statement data. Until 1987, positions were noted if their amount was regarded as relevant. This led to a widely diversified statement of individual positions. Today various procedures are allowed, but they all represent a summary of the previously more detailed information. It already suffices to show the sum of the category ‘distribution and administrative expenses’ in the profit and loss statement data. Positions with larger amounts are then to be stated in the footnotes. Some firms subdivide the summary position into ‘distribution expenses’ and ‘administrative expenses.’ The actual implementation of this reform in the database was comparatively simple. The positions of the distribution and administrative expenses were listed in relative detail so that almost all positions occurring even after the reform can be taken over. The rest are subsumed under the position ‘others’.

A combined time series can only be established by companies who continue to provide a detailed list. While the individual positions of the ‘distribution and administrative expenses’ in 1985 were assigned to approximately 72%, the 1994 statement, completed with entries from the footnotes, was limited to approximately 55%.

The extensive reforms of 1974 and 1982 have influenced the financial statements of the balance sheet, profit and loss statement data as well as schedule of distribution profits. The adjustment to the reforms was carried out in two steps. In order to make the survey easier, the two reforms of 1974 and 1982 were summarised together in an Excel table that is able to cover both structures. The positions were then automatically transferred into the current structure, checked and finally imported into the dBASE file.

The summarising of the various structures into one unified structure makes it possible to quickly and easily find individual positions that correspond to the current rendering of accounts. The following tables give a detailed overview of the necessary adjustments.

**Table 2: Changes to the Statements of the Balance Sheet**

<i>until 1974</i>	<i>1974 - 1982</i>	<i>after 1983</i>
<b>A. Assets</b>	<b>A. Assets</b>	<b>A. Assets</b>
<b>I. current assets</b>	<b>I. current assets</b>	<b>I. current assets</b>
<b>II. fixed assets</b>	<b>II. fixed assets</b>	<b>II. fixed assets</b>
1. tangible fixed assets	1. tangible fixed assets	1. tangible fixed assets
2. intangible fixed assets	2. intangible fixed assets	2. intangible fixed assets
3. investment and other assets	3. investment and other assets	3. investment and other assets
4. deferred assets	4. deferred assets	4. deferred assets
<b>B. Liabilities</b>	<b>B. Liabilities</b>	<b>B. Liabilities</b>
<b>I. current liabilities</b>	<b>I. current liabilities</b>	<b>I. current liabilities</b>
accrued taxes	accrued taxes	accrued taxes
short-term accruals	short-term accruals	short-term accruals
<b>II. long-term liabilities</b>	<b>II. long-term liabilities</b>	<b>II. long-term liabilities</b>
long-term accruals	long-term accruals	long-term accruals
<b>III. accruals</b>	<b>III. special accruals</b>	(=> equity => current liabilities)
<b>C. Shareholders' Equity</b>	<b>C. Shareholders' Equity</b>	<b>C. Shareholders' Equity</b>
<b>I. common stock</b>	<b>I. common stock</b>	<b>I. common stock</b>
I.a new paid-in stock		
<b>II. capital in excess of par value</b>	<b>II. capital in excess of par value</b>	<b>II. capital in excess of par value</b>
<b>III. legal reserves</b>	<b>III. legal reserves</b>	<b>III. legal reserves</b>
1. re-evaluation		
	<b>IV. other retained earnings (or deficits)</b>	<b>IV. other retained earnings (or deficits)</b>
	1. other capital surplus funds (including re-evaluation)	1. other capital surplus funds (including re-evaluation)
	insurance margins reserves	insurance margins reserves
	other capital surplus funds	other capital surplus funds
2. appropriated reserves	2. appropriated reserves	2. appropriated reserves
3. unappropriated retained surplus profit at the end of the period before tax	3. unappropriated retained earnings (or deficits) of the current period	3. unappropriated retained earnings (or deficits) of the current period
total of earnings or deficits	total other retained earnings or deficits	total of other retained earnings or deficits
<b>total shareholders' equity</b>	<b>total shareholders' equity</b>	<b>total shareholders' equity</b>
<b>total liabilities and shareholders' equity</b>	<b>total liabilities and shareholders' equity</b>	<b>total liabilities and shareholders' equity</b>

**Table 3: Changes to the Profit and Loss Statements Data**

(according to Nozue 1996)

<i>until 1974</i>	<i>1974 - 1982</i>	<i>after 1983</i>
I. sales	I. sales	I. sales
II. costs of goods and merchandise sold	II. costs of goods and merchandise sold	II. costs of goods and merchandise sold
<b>adjusted gross profit (loss)</b>	<b>adjusted gross profit (loss)</b>	<b>adjusted gross profit (loss)</b>
I. distribution and administrative expenses	III. distribution and administrative expenses	I. distribution and administrative expenses
<b>operating income</b>	<b>operating income</b>	<b>operating income</b>
IV. non-operating income	IV. non-operating income	IV. non-operating income
V. non-operating expenses	V. non-operating expenses	V. non-operating expenses
<b>net profit in accounting period before tax</b>	<b>result of ordinary operations (ordinary income or loss)</b>	<b>result of ordinary operations (ordinary income or loss)</b>
	VI. extraordinary gains	VI. extraordinary gains
	VII. extraordinary losses	VII. extraordinary losses
	<b>income or loss before taxes (net profit in accounting period before tax)</b>	<b>income or loss before taxes (net profit in accounting period before tax)</b>
	VIII. reversal of special accruals	(=> <i>distribution of profits</i> )
	IX. provision to special accruals	(=> <i>distribution of profits</i> )
	<b>profit or loss in accounting period before tax</b>	
corporation and inhabitant taxes	Corporation and inhabitant taxes	corporation and inhabitant taxes
<b>net profit in accounting period after tax</b>	<b>net income (profit or loss in accounting period after tax)</b>	<b>net income (profit or loss in accounting period after tax)</b>
VI. surplus profit of the previous period		
VII. utilization of surplus profit		
<i>surplus profit brought forward</i>	unappropriated retained earnings brought forward	unappropriated retained earnings brought forward
<i>VIII. increases in surplus profit brought forward</i>		
<i>IX. decreases in surplus profit brought forward</i>		
<i>balance of surplus profit brought forward</i>		
	interim dividends	interim dividends
	appropriation to legal reserve corresponding to interim dividends	appropriation to legal reserve corresponding to interim dividends

surplus profit of the accounting period after tax	unappropriated retained earnings (or deficits) of the current period	unappropriated retained earnings (or deficits) of the current period
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## 6. Excursus

### 6.1. Legal forms of business organisation and disclosure

The most important legal forms in Japan are the unlimited general partnership (GP) (*gômei gaisha*), the limited partnership (LP) (*gôshi gaisha*), the limited liability company (Ltd.) (*yûgen gaisha*) and the joint stock corporation (JSC) (*kabushiki gaisha*). Table 4 shows the number of companies in Japan subdivided according to legal forms.

**Table 4: Number of companies subdivided according to legal forms**

Legal form	Cut-off Date:	
	31.12.1990 <sup>14</sup>	28.02.1994 <sup>15</sup>
GP	19,279	19,112
LP	78,080	77,029
Ltd.	1,499,827	1,721,990
JSC	1,232,056	1,325,666

The above table clearly reveals that by far the most common legal forms in Japan are the limited liability company and the joint stock corporation. The distribution of firm size for the joint stock corporations as measured on the level of their capital stock is shown in Table 5.

The large number of small joint stock corporations is a result of the former minimum requirements for equity capitalisation of the joint stock corporations.<sup>16</sup> This led to the establishment of many small companies with the legal form of a joint stock corporation,

<sup>14</sup> Kawamoto (1994: 59).

<sup>15</sup> Otto (1994: 46).

<sup>16</sup> The following table tells the changes in minimum capital. For more details, cf. Paysen (1986), Japanese Commercial Law Paragraph 168 (4) and the interim regulation from the law No. 64 dated June 29<sup>th</sup> 1990.

	Minimum capital		Exchange rate of	Exchange rate as dated of
- until 1982	¥ 3.500	= DM 35.81	DM 1.0230/¥ 100	beginning of 1983
- 1983-1990	¥ 350.000	= DM 3, 876.25	DM 1.1075/¥ 100	Dec. 31 <sup>st</sup> , 1990
- after 1990	¥ 10 million	= DM 135,350.00	DM 1.3535/¥ 100	Dec. 15 <sup>th</sup> , 1997

for which in fact another legal form would be more appropriate. However, in 1990, the minimum capital for joint stock corporations was raised to 10 million Yen. Already existing joint stock corporations were excluded for a transitional period of five years. Since 1995, however, they must either fulfill these conditions or change their legal form. For this reason, in 1996, the number of joint stock corporations has decreased to approximately 1.2 million companies. The obvious decrease between 1990 and 1994, in the number of small companies with a capital stock of up to 10 million Yen as seen in Table 5, can also be traced back to this reason.

**Table 5: Number of joint stock corporations classified according to size**

Capital Stock (million Yen)	Cut-off Date		Cassification according to SAS <sup>17</sup>
	31.12.1990 <sup>18</sup>	28.02.1994 <sup>19</sup>	
1	41,880	34,926	Small Companies
1-10	675,120	618,792	
10-50	389,417	594,703	
50-100	38,036	43,731	
100-300	17,493	18,813	Medium sized Companies
300-500	5,478	6,327	
500-1,000	2,156	2,441	Large Companies
1,000-5,000	3,219	4,062	
>5,000	1,644	1,871	
Total	1,232,056	1,325,666	

In the case of the ordinary partnership, the partners and the tax authorities have access to the annual accounts of the company, while in the case of the limited commercial partnership and the limited liability company, creditors and tax authorities have access.

<sup>17</sup> The Special Auditing Statute (SAS), *kabushiki gaisha no kansa nado ni kansuru shôhō no tokurei ni kansuru hōritsu*, amends the Japanese Commercial Code's regulations in regard to auditing the rendering of accounts. According to Paragraph 1, regarding the special case of auditing joint stock corporations, on the basis of their total equity three groups of stock corporations are defined:

- 1) **“large”** stock corporations with a total equity that is more than 500 million Yen or with liabilities that exceed more than 20 billion Yen,
- 2) **“small”** joint stock corporations with a total equity less than 1 million Yen, and
- 3) all remaining corporations being **“medium sized”** joint stock corporations.

<sup>18</sup> Kawamoto (1994: 59).

<sup>19</sup> Otto (1994: 46).

Publication is not legally required. According to the Japanese Commercial Code, not only the tax authorities, but also the shareholder and creditors can inspect the entire annual accounts of the joint stock corporation. The Japanese Commercial Code regulations on compulsory publication of joint stock corporations only demand that the companies publish the balance sheet and profit and loss statement data ('large' companies), the balance sheet ('medium sized' companies) or a shortened balance sheet ('small' companies) in the national advertiser (*kanpô*) or in a daily newspaper. However, according to the regulations of the Securities Trading Law, the 'larger companies' and the companies listed on the stock exchange must also produce a securities report and submit it to the Japanese Ministry of Finance and the Japanese Stock Exchange where their stocks are listed. Both the Ministry of Finance and the Stock Exchange permits all interested persons access to the stock exchange reports which are held in public archives. The Ministry of Finance is responsible for sending the stock exchange reports to press and they are available either from the Japanese Government Publication Service Center (*seifu kankôbutsu sâbisu sentâ*) or the book trade. The Ministry also publishes the stock exchange reports in various CD-ROM versions which are available from the printing bureau of the Ministry of Finance (*ôkurashô insatsukyoku*).

Since Disclosure Law regulations for joint stock corporations, and especially for the larger companies listed on the stock exchange, are the strictest and most thorough, and because their rendering of accounts data are relatively easy to obtain, many analyses are limited to this group of companies. Japan's large companies are in general organised as joint stock corporations, making the joint stock corporation the most important legal form.

## **6.2. Secondary data sources**

For the analysis of Japanese companies the utilization of already existing data collections, i.e. secondary data sources, can be used. Data from such sources can be easily and quickly obtained and are often used not only by researchers but also by companies themselves. The suppliers of large, commercial collections of data offer the procurement of data from all legal forms of companies including small to medium sized companies. However, due to the lack of publication regulations the data of small and medium sized companies are not verifiable by third parties and are often restricted in their scope and reliability. In the following, some of the most important sources of data will be introduced and briefly characterised. Special regard is given to the individual limitations of each source which led to the decision to create our own database.



For an initial overview of Japanese companies the Japan Company Handbook is recommended.<sup>20</sup> It contains information about all Japanese companies which are listed in the first and second section of the Japanese Stock Exchange or who participate in over-the-counter trade. The most important information about a company is outlined on one page. However, this restriction to just one page of information also means that only little data on the rendering of accounts can be listed so that, apart from a rough overview of the company, there is hardly any feasible data for economic research projects.

The Japan Development Bank (JDB) collects the securities reports from a total of 1,960 companies that are listed in the first and second sections of the stock exchanges in Tôkyô, Ôsaka and Nagoya in order to create their own database from the most important data. The data are aggregated, and then, on the basis of the entire industry and in up to three subdivisions, important reference numbers, such as growth rates and rates of revenue from industries or sub-industries, are mediated. In each case, this is done on the basis of the individual annual accounts as well as the consolidated group accounts. Moreover, mean absolute values per company of the entire industry, individual industries or sub-industries are calculated for selected numbers from the balance sheet, profit and loss statement data and the flow of funds statement. The results of these calculations are published annually in printed form in the '**Handbook of Industrial Financial Data**'. Data subscription can be obtained from the JDB for a fee.

The publisher of the most important Japanese economic newspaper, the Nihon Keizai Shinbun (shortened to 'Nikkei'), is an important supplier of database services in the English and Japanese languages. For the area of company data it is worthwhile mentioning the online service **Nikkei-Telecom** for the selective recall of data and the database **NEEDS** (Nikkei Economic Electronic Databank System). The NEEDS database contains data of rendered accounts from approximately 3,000 companies in 456 variables, of which only 332 are covered with definite contents, while the remaining 122 variables serve as reserves.

The American company Disclosure has set itself the goal of compiling extensive and comparative information on companies worldwide, and has made them available in the **Disclosure-Database**. They have an archive at their disposal that contains annual accounts of companies from the most important industrial countries covering several years each. Disclosure produces time series from the annual accounts and converts them into U.S. currency. The data can be obtained on CD-ROM together with company specific retrieval software. The program Global Researcher allows access to company data from more than 13,000 companies worldwide over a period of 10 years. For a small fee Disclosure will also send out individual original annual accounts of companies

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<sup>20</sup> Toyo Keizai Inc., Japan Company Handbook. The book is published quarterly in two issues: 'First Section' or 'Second Section Including OTC-Companies'.

in printed form. Moreover, the annual accounts are scanned in their original form and are available in this format on CD-ROM, too.<sup>21</sup>

The Japanese Ministry of Finance publishes securities reports of large companies listed on the stock exchange, companies whose shares are dealt with in over-the-counter trade and from certain unlisted companies, not only in printed form but also on CD-ROM in two different editions.<sup>22</sup> Since 1989 data from the securities reports of the companies listed in the first and second section of the Japanese Stock Exchange are available in the ‘**Series General Survey of Securities Reports**’ (*yûka shôken hôkokusho sôran shirîzu*). However, in contrast to the printed securities reports, the CD-ROM version only contains the annual accounts and with this only approximately 30% - 40% of the original information in coded form (ASCII-Code or Shift-JIS-Code). It was only recently that a second collection of securities reports, which all have to be submitted to the Ministry of Finance, became available in the ‘**Series General Survey of Securities Reports – Image Data-Edition**’ (*yûka shôken hôkokusho sôran CD-ROM – image data*). The series contains complete graphic reproductions of the submitted printed editions of the securities reports. The contents of both CD-ROM editions are only available in Japanese. Because the submitted data even in coded form reveals many structural differences resulting from the fact that companies implement the basic standards individually, they cannot be immediately and automatically taken over into a database or evaluated.

Four other databases should be introduced briefly. The **Global Vantage Database** by McGraw-Hill Companies, Standard & Poor's Compustat Division contains data from more than 11,000 companies from 70 countries worldwide. Teikoku Databank Ltd. is one of the most well known firms in Japan that compiles, processes and makes financial information available on Japanese companies. The database **COSMOS 1** from Teikoku Database Ltd. contains the balance sheets, profit and loss statement data, schedule of cost of goods sold and schedule of distribution of profits from approximately 350,000 companies. The Teikoku Database America Inc. offers quarterly updated financial data from approximately 120,000 companies in English and 330,000 companies in Japanese. This database contains approximately 200 variables from the balance sheets and profit and loss statement data. The database **CD-Eyes** from Tôkyô Shôkô Research Ltd. contains data from approximately 250,000 small to medium sized companies as well as from large companies. Information on the annual accounts, however, includes only the company's capital and various growth rates (e.g. turnover, profit), as well as turnovers, profit and distribution of dividends from the last three business periods.

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<sup>21</sup> This type of original reports or their reproductions do not strictly present secondary data, but correspond to primary data.

<sup>22</sup> This is partly concerned with primary data as well.

The above shows that there are quite different, and sometimes rather extensive offers available for company-related information. They differ considerably in their structure and level of detail. For reasons of reliability and for the comparability of data it is desirable during the utilization of secondary data sources to refer to information suppliers that have used original material in Japanese during the creation of their data collections. If annual accounts data which have been recorded with the scanner (Disclosure, Ministry of Finance) are used, they are only provided in the form of image files. Data from the annual accounts would in this case, as is the case for the utilization of original reports, have to be manually recorded. The complex nature of Japanese characters, the low quality of the copies as well as the type and sequence of data do not allow the use of OCR software. The great efforts required to set up a data collection system which accounts for the different structures in various reports or differences in the naming of positions and allowing the correct allocation of all data, still renders automatic data recording impossible at the moment.

The quality of data (accuracy, verifiability through other sources, level of detail, possibilities for automatic, software-controlled evaluations) from secondary data sources varies according to the data supplier. The right to use databases is usually only granted under set conditions and for a limited period. The above mentioned restrictions led to the decision to obtain primary data, archive them at the WZB and create an own database. The opportunity to revise and supplement data by the academic staff working on the database are further advantages over the procurement and usage of an external database. In addition, with the utilization of a self-made database there are no limitations with regard to making the data partly available to third parties for joint and external projects.

### **6.3. Annual accounts in accordance with the Japanese law as primary sources of data**

Since primary data can be presented in various forms, the most important forms of company data published by Japanese companies will be introduced in the following. Basically, the annual accounts which are available in Japan can be divided into four groups.

#### *Annual accounts on the basis of Japanese commercial law*

The first group of annual accounts is prepared according to the regulations of the Japanese Commercial Code (*shôhō*). The Japanese system of legal forms was originally based on the German system. The basic idea behind the Japanese Commercial Code ratified in 1899 was, similar to Germany, to protect the creditor and the shareholder. The Japanese Commercial Code was altered and adjusted several times, but with its essential features, it is still valid today. The focal point of the reporting of the joint

stock corporations according to the commercial code is on the one hand, the establishment of distributable profit as well as the latter's distribution and on the other hand, to support a conservative and careful evaluation of the company's assets with the consequence of a possible undervaluation of the company. The annual accounts prepared in accordance with the commercial code present the standard form of Japanese annual accounts. They normally have the shape of a narrow, black and white printed brochure with around 6-14 pages in DIN-A4 format. The contents cover the examined balance sheet (*taishaku taishôhyô*), profit and loss statement data (*son'eki keisansho*), proposed appropriation of earnings (*rieki shobun an*), a report on the business situation (*eigyô hôkokusho*) and additional information (*fuzoku meisaisho*), including the auditors' report (*kansa hôkokusho*).<sup>23</sup> The report on the business situation must provide details on, among other things, business contents, operational facilities and production locations, shares of stocks and employees. Furthermore it must provide information on the relation to the parent company, the situation of important subsidiaries and significant business connections, the executive board including the internal auditor with names, positions and areas of duties as well as the seven largest shareholders including the number of shares they each hold. The additional information must contain explanatory details on the balance sheet, profit and loss statement data and a report on the business situation, e.g. changes made to the principles for the rendering of accounts and statement methods and the reasons for this, changes to financial assets, reserves, and long-term and current liabilities, acquisition and sales of fixed assets as well as depreciation of fixed assets, assets subjected to claims by third parties, secured liabilities, purpose and method for the calculation of accruals, shares of stocks to subsidiaries as well as details on the company's dealings with directors, auditors and major shareholders.<sup>24</sup>

According to the commercial code regulations only the balance sheet of the joint stock corporation is required to be published in the national advertiser or a daily newspaper. Only if a company belongs to the class of 'large' companies subjected to compulsory examination by an external auditor, must the profit and loss statement data be published as well. Many companies do not fulfill this obligation, yet they usually do not face any sanctions for such behaviour.

### Annual accounts in an abbreviated form

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<sup>23</sup> Only the 'large' companies (in the sense of the SAS, cf. Table 5 in chapter 6.1.) must have an audit carried out by at least one external auditors. In most other cases it suffices to have an auditing report by an internal auditor who is employed in the company.

<sup>24</sup> Guidelines for the annual accounts balance, the profit and loss accounts, the report on the business situation and additional details on the joint stock corporations or the annual accounts balance ordination, *kabushiki gaisha no taishaku taishôhyô son'eki keisansho eigyô hôkokusho oyobi fuzoku meisai shôhyô ni kansuru kisoku*, Ordination No. 31 of the Ministry of Justice from March 30<sup>th</sup>, 1963, last changed in accordance with Ordination No. 46 of the Ministry of Justice from Sept. 20<sup>th</sup>, 1994.

In reply to requests by interested parties most companies only send a simplified version of the annual accounts to non-shareholders (*jigyô hôkokusho*). This report is usually in the form of a small leaflet whose contents often covers less than 4-5 pages DIN-A4 format. Apart from a foreword by the chief director it contains a short report about the situation of the corporation in the current accounting year (*eigyô no jôkyô*), an (often greatly) simplified balance sheet and an (also often greatly) shortened profit and loss statement data with a brief commentary, the schedule of distribution of profits (*rieki shobun*) and a few supplementary details. In this section you can find, for example, information on the profit and turnover from the previous year, a list of names from the board and the internal auditor as well as the number of shares issued, shareholders and employees. Only a few companies provide further information. Quite often the interested parties will receive, together with the simplified and shortened version of the annual account made out in accordance with the regulations of the commercial code, a general description of the company (*jigyô annai*), which at first sight very much resembles a western annual account but does not contain any rendering of accounts data.

### Securities report

The third group of annual accounts is based on the Japanese Securities and Exchange Law (*shôken torihiki hô*), which was enforced in 1948. Following the end of the war, the aim to protect investors was furthered, in accordance with the American model, through an extended obligation to disclose information. The annual account prepared and audited on this basis (*yûka shôken hôkokusho*, Securities Report) abstains from any structuring elements. The report is approximately 60-80 pages long and apart from the actual rendering of accounts data it contains comprehensive supplementary information in the form of brief reports, tables and overviews that are intended to enable the investor to make a reliable appraisal of the company by means of a complete and extensive presentation of important company data.

The companies prepare the securities reports in order to submit them to the Ministry of Finance as well as to the Stock Exchange. In addition to the information in the securities reports prepared in accordance with the principles of the commercial code, the report also includes comprehensive information on the organisation of the company, activities, important business contracts, research and development activities, production capacity and output in the fiscal year together with a production plan for the following six months, backlog order books, equipment, long and short-term financial assets as well as extensive details about the corporate group. Moreover, the balance sheet and profit and loss statement data are more detailed than the annual accounts prepared in accordance with the basic principles of the Japanese Commercial Code. For a more detailed overview of contents see Table 6 at the end of this chapter.

Due to preparation regulations in the Securities Trading Law and additional regulations,<sup>25</sup> this type of report is the most detailed and the most strictly standardised one. The different goals aimed at in the Japanese Commercial Code and the Japanese Securities Trading Law have in the past led to substantial differences between the standard annual accounts and the securities reports. Due to legal changes, especially in the years 1963 and 1974, the regulations for determining the positions which have to be declared, have become so similar that at least the balance sheet total, the total of the individual balance sheet groups, the interim results in the profit and loss statement data, the calculated profit and the schedule of distribution of profits are the same in both forms of reports. Individual positions can, however, because of different definitions and regulations, still differ in numbers even when they are identical in name.

#### *Annual accounts produced independently of Japanese legal norms*

The fourth group of annual accounts is prepared independently of Japanese regulations and can be divided into two subgroups.

A few of the large Japanese joint stock corporations list their shares on stock exchanges overseas, foremostly in the USA, and consequently they have to produce official annual accounts according to the regulations in those countries, either in English or in other western languages.

Other companies try to make concessions in the interest of foreign investors and publish a annual account in English even though their stocks are only listed in Japan. Since these reports are prepared voluntarily they do not represent an official annual account and are not subjected to any formal regulations. Hence, they are in effect often mere instruments of public relations. For some companies the contents of these reports consist of translated extracts from official Japanese annual accounts. Other companies model their reports on international rendering of accounts practices for the convenience of foreign investors (e.g. the International Accounting Standards – IAS or the United States Generally Accepted Accounting Principles – US-GAAP). Although the standards used are mostly mentioned in the report, these are not subjected to any official auditing regulations. Thus, there is no guarantee of whether they actually keep to the standards.

Because of the differences in the rendering of accounts standards and the lack of details for a conversion into a common standard of the reports written in English, the reports from different companies cannot be compared to one another. Comparisons between the annual accounts by companies written in English and Japanese are also not possible since all the reports in English contain consolidated details. The Japanese reports are

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<sup>25</sup> Regulations regarding terminology, form and preparation of annual accounts etc. (or annual accounts balance ordination, *zaimu shohyô nado no yôgo yôshiki oyobi sakusei ni kansuru kisoku*, Ministry of Finance, Ordination No. 59 from 27.10.1963)

still mainly limited to details from individual companies. This will change with the implication of the new law next year. And it has to be taken into account that many of the large Japanese companies do not prepare any reports in English whatsoever.

In view of the contents, scope, the comparability and the procurement possibilities, the third form of annual accounts, i.e. those based on regulations stipulated by the Security Trading Law, is by far the best suited data basis for research on Japanese companies. It is for this reason that we chose this form of annual reports for the compilation of the 'Kaisha Database' at the WZB.

**Table 6: Overview of the Contents of Securities Reports**

<b>SITUATION OF THE COMPANY</b>
<b>1. General Situation of the Company</b>
Important company reference numbers and their changes, company history, changes in capital, shares (approved capital, shares issued, the ten largest shareholders, dividends, changes to the market price of shares, executive board members (position, name, year of entry into company, career, equity holding), employees (average details on number, age, company membership and wages divided into male/female groups as well as details about unions).
<b>2. Business Situation</b>
Corporate objectives and business contents (organisation and production), important business contracts, R&D activities.
<b>3. Business Areas</b>
General situation, buying and selling performance, output capacity and production performance of the accounting period, position of orders and production budget for the next accounting period.
<b>4. Capital Assets</b>
Equipment, facilities and production plants (expansions, repairs, other changes).
<b>5. Financial Statements</b>
Annual accounts balance sheet, profit and loss statement data, schedule of costs of goods sold, schedule of distribution of profits, standard of valuation, cash flow, additional items, index to the fixed assets.
<b>6. Situation of the Corporate Group<sup>26</sup></b>
General situation of the group of companies, performance, R&D activities, consolidated annual accounts, situation of associated companies and subsidiaries, additional items, internal group business.
<b>7. Auditing reports by the auditors</b>
<b>8. Further References</b>
Date of submission to the Ministry of Finance.

<sup>26</sup> Reported since 1987.



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## 8. Anhang / Appendix / 付録

### 8.1. List of Companies

Company Name (engl.)	Company Name in Japanese	Security Code	Industry Classification (old)	Industry Classification (new)
Aida Engineering	アイダエンジニアリング	6118	MT	Ma
Aiwa	アイワ	6761	CEP	EM
Amada	アマダ	6113	MT	Ma
Amada Sonoike	アマダソノイケ	6107	MT	Ma
Amada Wasino	アマダワシノ	6108	MT	Ma
Asahi Diamond Industrial	旭ダイヤモンド工業	6140	MT	Ma
Central Glass	セントラル硝子	4044	Ch	Ch
Chugai Pharmaceutical	中外製薬	4519	Ph	Ph
Clarion	クラリオン	6796	CEP	EM
Daicel Chemical Industries	ダイセル化学工業	4202	Ch	Ch
Daifuku	ダイフク	6383	IM	Ma
Daihatsu Motor	ダイハツ工業	7262	AU	AU
Daiichi Pharmaceutical	第一製薬	4505	Ph	Ph
Daikin Industries	ダイキン工業	6367	IM	Ma
Dainichiseika Colour & Chemicals Mfg.	大日精化工業	4116	Ch	Ch
Denki Kagaku Kogyo	電気化学工業	4061	Ch	Ch
Dijet Industrial	ダイジェット工業	6138	MT	Ma
Ebara	荏原製作所	6361	IM	Ma
Eisai	エーザイ	4523	Ph	Ph
Fuji Electric	富士電機	6504	HEM	EM
Fujisawa Pharmaceutical	藤沢薬品工業	4511	Ph	Ph
Fujitsu	富士通	6702	CE	EM
Fujitsu General	富士通ゼネラル	6755	CEP	EM
Hitachi	日立製作所	6501	HEM	EM
Hitachi Chemical	日立化成工業	4217	Ch	Ch
Hitachi Construction Machinery	日立建機	6305	IM	Ma
Hitachi Koki	日立工機	6581	HEM	EM
Hitachi Seiki	日立精機	6106	MT	Ma
Honda Motor	本田技研工業	7267	AU	AU
Ikegai	池貝	6102	MT	Ma
Iseki & Co.	井関農機	6310	IM	Ma
Ishikawajima-Harima Heavy Industries	石川島播磨重工業	7013	Sh	TR

Isuzu Motors	いすゞ自動車	7202	AU	AU
Japan Radio	日本無線	6751	CE	EM
Japan Synthetic Rubber	日本合成ゴム	4185	Ch	Ch
Kaneka	鐘淵化学工業	4118	Ch	Ch
Kao	花王	4452	Ch	Ch
Kawasaki Heavy Industries	川崎重工業	7012	Sh	TR
Kenwood	ケンウッド	6765	CEP	EM
Kokusai Electric	国際電気	6756	CEP	EM
Komatsu	コマツ	6301	IM	Ma
Kubota	クボタ	6326	IM	Ma
Kyowa Hakko Kogyo	協和醗酵工業	4151	Ch	Ch
Kyushu Matsushita Electric	九州松下電器	6782	CEP	EM
Makino Milling Machine	牧野フライス製作所	6135	MT	Ma
Makita	マキタ	6586	HEM	EM
Mazda Motor	マツダ	7261	AU	AU
Matsushita Communication Industrial	松下通信工業	6781	CEP	EM
Matsushita Electric Industrial	松下電器産業	6752	CEP	EM
Matsushita Refrigeration	松下冷機	6583	HEM	EM
Matsushita-Kotobuki Electronics Ind.	松下寿電子工業	6783	CEP	EM
Meidensha	明電舎	6508	HEM	EM
Mitsubishi Electric	三菱電機	6503	HEM	EM
Mitsubishi Gas Chemical	三菱ガス化学	4182	Ch	Ch
Mitsubishi Heavy Industries	三菱重工業	7011	Sh	TR
Mitsubishi Chemical	三菱化学	4010	Ch	Ch

Mitsubishi Petrochemical	三菱油化	4184	Ch	Ch
Mitsubishi Plastics Industries	三菱樹脂	4213	Ch	Ch
Mitsui Petrochemical Industries	三井石油化学工業	4183	Ch	Ch
Mitsui Toatsu Chemicals	三井東圧化学	4001	Ch	Ch
NEC	日本電気	6701	CE	EM
Nippon Kayaku	日本化薬	4272	Ch	Ch
Nippon Sanso	日本酸素	4091	Ch	Ch
Nippon Shokubai	日本触媒	4114	Ch	Ch
Nippon Steel Chemical	新日鐵化学	4363	Ch	Ch
Nippon Zeon	日本ゼオン	4205	Ch	Ch
Nissan Motor	日産自動車	7201	AU	AU
NOF (Nippon Oil & Fats)	日本油脂	4403	Ch	Ch
Oki Electric Industry	沖電気工業	6703	CE	EM
Okuma	オークマ	6103	MT	Ma
Omron	オムロン	6645	HEM	EM
Osaki Electric	大崎電気工業	6644	HEM	EM
OSG Mfg.	オーエスジー	6136	MT	Ma
Pioneer Electronic	パイオニア	6773	CEP	EM
Sanken Electric	サンケン電気	6707	CE	EM
Sankyo	三共	4501	Ph	Ph
Sanyo Electric	三洋電機	6764	CEP	EM
Sekisui Chemical	積水化学工業	4204	Ch	Ch
Sharp	シャープ	6753	CEP	EM
Shin-Etsu Chemical	信越化学工業	4063	Ch	Ch
Shionogi	塩野義製薬	4507	Ph	Ph
Showa Denko	昭和電工	4004	Ch	Ch
Sony	ソニー	6758	CEP	EM
Sumitomo Bakelite	住友ベークライト	4203	Ch	Ch
Sumitomo Chemical	住友化学工業	4005	Ch	Ch
Sumitomo Heavy Industries	住友重機械工業	6302	IM	Ma
Suzuki Motor	スズキ	7269	AU	AU
Tadano	タダノ	6395	IM	Ma
Taisho Pharmaceutical	大正製薬	4535	Ph	Ph

Takeda Chemical Industries	武田薬品工業	4502	Ph	Ph
Tanabe Seiyaku	田辺製薬	4508	Ph	Ph
Teac	ティアック	6803	CEP	EM
Toagosei	東亜合成	4045	Ch	Ch
Tokuyama	トクヤマ	4043	Ch	Ch
Tokyo Electric	テック	6588	HEM	EM
Toshiba	東芝	6502	HEM	EM
Toshiba Machine	東芝機械	6104	MT	Ma
Toshiba Tungaloy	東芝タンガロイ	6139	MT	Ma
Tosoh	東ソー	4042	Ch	Ch
Toyo Engineering	東洋エンジニアリング	6330	IM	Ma
Toyoda Automatic Loom Works	豊田自動織機製作所	6201	IM	Ma
Toyoda Machine Works	豊田工機	6206	IM	Ma
Toyota Motor	トヨタ自動車	7203	AU	AU
Tsugami	ツガミ	6101	MT	Ma
Tsumura & Co	ツムラ	4540	Ph	Ph
Tsutsunaka Plastic Industry	筒中プラスチック工業	4225	Ch	Ch
Ube Industries	宇部興産	4208	Ch	Ch
Victor Co. of Japan	日本ビクター	6792	CEP	EM
Yamanouchi Pharmaceutical	山之内製薬	4503	Ph	Ph
Yaskawa Electric	安川電機	6506	HEM	EM

### **Abbreviations**

#### **Industrial Classification until 1995 (old)**

Ch : Chemicals  
 CE : Communications Equipment  
 CEP : Consumer Electronics and Parts  
 HEM : Heavy Electric Machinery  
 IM : Industrial Machinery  
 MT : Machine Tools  
 Ph : Pharmaceuticals  
 Sh : Shipbuilding  
 Au : Automotive

#### **Industrial Classification since 1995 (new)**

Ch : Chemicals  
 EM : Electrical Machinery  
 Ma : Machinery  
 Ph : Pharmaceuticals  
 Tr : Transport Equipment  
 Au : Automotive

## 8.2. Companies Listed After 1970

Security Code	Industry	Company	Listed since (mmyyyy)/
6140	Machine Tools	Asahi Diamond Industrial	10.1972
6305	Industrial Machinery	Hitachi Construction Machinery	12.1981
6783	Consumer Electronics and Parts	Matsushita-Kotobuki Electronics Ind.	12.1972
4363	Chemicals	Nippon Steel Chemical	03.1987
6330	Industrial Machinery	Toyo Engineering	11.1980
4540	Pharmaceuticals	Tsumura & Co	11.1980

## 8.3. Companies Eliminated After 1992

Security Code	Industry	Company	Reason
4184	Chemicals	Mitsubishi Petrochemical	Merged with Mitsubishi Kasei [4010] in October 1994 (new name: Mitsubishi Chemical)
4001	Chemicals	Mitsui Toatsu Petrochemical	Merged with Mitsui Petrochemical Industries [4183] in October 1997 (new name: Mitsui Chemical)



#### 8.4. Company Master Data

Variableninhalt	Variable Content	項目	Variablenname/ Variable Name/ 変数名
Firmenname	Company Name	会社名	NAME
Firmencode	Company Code	会社の証券コード	CODE
Branchencode	Industry Code	産業分類コード	BRANCHE
Beginn des Listings (1./2. Sekt)	First Listing (1./2. Section)	上場(月年)	LISTING
Anschriftsfeld 1	Addressfield 1	住所 (1)	ANSCHRIFT1
Anschriftsfeld 2	Addressfield 2	住所 (2)	ANSCHRIFT2
Anschriftsfeld 3	Addressfield 3	住所 (3)	ANSCHRIFT3
Anschriftsfeld 4	Addressfield 4	住所 (4)	ANSCHRIFT4
Postleitzahl	Postal Code	郵便番号	POSTCODE
Telefon	Phone	電話番号	TELEFON
Telefax	Fax	ファクス番号	TELEFAX

## 8.5. Supplementary Data

Variableninhalt	Variable Content	項目	Variablenname/ Variable Name/ 変数名
Primärdatenschlüssel	Primary Data Key	データの主キー (プライマリ データ キー)	DATEN_ID
Firmenname	Company Name	会社名	NAME
Firmencode	Company Code	会社の証券コード	CODE
Branchencode	Industry Code	産業分類コード	BRANCHE
Rechnungsabschluß (jjmm)	Closing Date (yyymm)	決算年月 (年月)	PERIODE
Datum der Eingabe/Änderung	Date of Input/Modification	入力か修正の日付	EINGABE
Beginn der Rechnungsperiode	Begin of Accounting Period	事業年度自	RGZEITVON
Ende der Rechnungsperiode	End of Accounting Period	事業年度至	RGZEITBIS
Genauigkeit der Eingabe (T=Tsd./M=Mio.) [betrifft nur Darstellung in Clipper- Datenmasken]	Accurateness of Input (T=thousands/M=millions) [Concerns Display Using Clipper-Data-Masks only]	入力単位 (T=千円 /M=百万円) [クリッパーのデータ枠組だけの関係]	EINHEIT
Version Erfassungsbogen	Version of Data-Collection-Sheet	データシート バージョン	BOGEN
Rechnerisch fehlerfrei (J=Ja, N=Nein)	Numerically Checked (J=Yes, N=No)	計算チェック (正=J、誤=N)	FEHLERFREI
Eingabesystem	Input-Method	入力システム	SYSTEM
Börsenkurs am Bilanzstichtag	Stock Price at Closing Date	決算日の株価相場	BK_BILANZ
Börsenkurs zum 31.03.	Stock Price on March, 31	3月31日の株価相場	BK_3103
ausgeschüttete Dividende (in 1000 Yen)	Dividends Paid (in 1000 Yen)	配当金 (単位: ¥1000)	DIVIDENDE
Zahl der Aktien	Number of Shares	株式数	AKTIEN
Beschäftigtenzahlen	Number of Employees	従業員	---
Männliche Beschäftigte	Male Employees	従業員数 (男性)	MITARB_M
Weibliche Beschäftigte	Female Employees	従業員数 (女性)	MITARB_W
Beschäftigte insgesamt	Total Number of Employees	従業員数合計	MITARB_GES
Durchschnittliche Entlohnung	Average Salaries/Wages	平均月給額	---
Durchschnittliche Entlohnung Männer	Average Salaries/Wages Men	男性の平均月給額	LOEHNE_M
Durchschnittliche Entlohnung Frauen	Average Salaries/Wages Women	女性の平均月給額	LOEHNE_W

Durchschnittliche Entlohnung insgesamt	Average Salaries/Wages Total	全員の平均月給額	LOEHNE_GES
Unternehmensfusionen (Ja=J, Nein=N)	Company Mergers (Yes=J, No=N)	合併 (有=J、無=N)	FUSION
Änderung des Rechnungszeitraums (Ja=J, Nein=N)	Change of Accounting Period (Yes=J, No=N)	決算年度変更 (有=J、無=N)	RGAEND
Presidents' Council	Presidents' Council	社長会	COUNCIL
Durchschnittliches Alter der Beschäftigten	Average Age of Employees	社員平均年令	---
Durchschnittsalter Männer	Average Age Men	男性の平均年令	ALTER_M
Durchschnittsalter Frauen	Average Age Women	女性の平均年令	ALTER_W
Durchschnittsalter insgesamt	Average Age Total	全員の平均年令	ALTER_GES
Durchschnittliche Betriebszugehörigkeit	Average Length of Service	社員の平均勤続年数	---
Durchschnittliche Betriebszugehörigkeit Männer	Average Length of Service Men	男性の平均勤続年数	BETRZG_M
Durchschnittliche Betriebszugehörigkeit Frauen	Average Length of Service Women	女性の平均勤続年数	BETRZG_W
Durchschnittliche Betriebszugehörigkeit insgesamt	Average Length of Service Total	全員の平均勤続年数	BETRZG_GES
Nicht Stammebelegschaft	Non-Regular Employees	非正規労働者 Hiseiki Rodôsha	NICHTSTAMM
Davon mit Teilzeitarbeitsverträgen	Part Time Employees	パートタイマー	TEILZEIT
Davon mit zeitlich befristeter Anstellung	Temporary Employees	臨時労働者 rinji/joyôrodôsha =	ZEITARB
Davon in andere Unternehmen entsandt	Employees delegated to other companies	出向者	SHUKKO
Davon Frühpensionäre u.a.	Early Retirees	定年前退職者 teinennmaetaishokusha shokutakurodôsha	PENSIONAER

## 8.6. Balance Sheet Data

Variableninhalt	Variable Content	変数の内容	Variablenname/ Variable Name/ 変数名
Primärdatenschlüssel	Primary Data Key	データの主キー (プライマリ データ キー)	DATEN_ID
Firmenname	Company Name	会社名	NAME
Firmencode	Company Code	会社の証券コード	CODE
Branchencode	Industry Code	産業分類コード	BRANCHE
Rechnungsabschluß (jjmm)	Closing Date (yy mm)	決算年月 (年 月 月)	PERIODE
Datum der Eingabe/Änderung	Date of Input/Modification	入力又は修正の日付	EINGABE
Beginn der Rechnungsperiode	Begin of Accounting Period	事業年度自	RGZEITVON
Ende der Rechnungsperiode	End of Accounting Period	事業年度至	RGZEITBIS
Genauigkeit der Eingabe (T=Tsd./M=Mio.) [betrifft nur Darstellung in Clipper-Datenmasken]	Accurateness of Input (T=thousands/M=millions) [concerns Display using Clipper-Data-Masks only]	入力の単位 ( T=千円 /M=百万円) [クリッパーのデータ枠組みだけの関係]	EINHEIT
Version Erfassungsbogen	Version of Data-Collection-Sheet	データシート バージョン	BOGEN
Rechnerisch fehlerfrei (J=Ja, N=Nein)	Numerically checked (J=Yes, N=No)	計算上の間違いがない (はい=J、いいえ=N)	FEHLERFREI
Eingabesystem	Input-method	入力システム	SYSTEM
<b>Vermögen</b>	<b>Assets</b>	<b>資産の部</b>	---
<b>I . Umlaufvermögen</b>	<b>I . Current Assets</b>	<b>I . 流動資産</b>	---
Kasse und Termingelder	Cash and Time Deposits	現金及び預金	V0001
Wechselforderungen und Forderungen aus Lieferungen und Leistungen	Trade Receivables (Notes and Accounts)	受取手形及び売掛金	V0214
Wechselforderungen	Trade Notes Receivable	受取手形	V0002
Forderungen aus Lieferungen und Leistungen	Trade Accounts Receivable	売掛金	V0005

nachrichtlich: Wechsel- forderungen und Forderungen aus Lieferungen und Leistungen gegenüber Beteiligungsunternehmen	Memo: Trade Receivables (Notes and Accounts) From Affiliates	関係会社受取手形 及び売掛金	V0215
Börsengängige Wertpapiere	Marketable Securities	有価証券	V0006
Eigene Aktien	Treasury Stock	自己株式	V0007
Handelswaren und Produkte	Merchandise and Finished Products	製品及び商品	V0008
davon: Produkte (einschließlich Nebenprodukte)	Finished Products (Including By-Products) (contained in above)	製品 (副産物を含む) (内数)	V0010
davon: Handelswaren	Merchandise (contained in above)	商品 (内数)	V0009
Halbfertigprodukte	Semi-Finished Products	半製品	V0012
Unfertige Produkte (einschließlich unfertiger Bauten)	Goods in Process (Including Construction in Progress)	仕掛品	V0015
Rohstoffe und Vorräte	Raw Materials and Stocks	原材料及び貯蔵品	V0016
Rohstoffe (einschließlich gekaufter Zubehörteile)	Raw Materials (Including Procured Parts)	原材料 (購入部品を含む)	V0017
Vorräte (einschließlich Hilfsstoffe)	Stock (Including Supplies)	貯蔵品 (補助材料を含む)	V0018
Vorauszahlungen	Advance Payments Made	前渡金	V0019
Transitorische Aktiva	Prepaid Expenses	前払費用	V0020
Antizipative Aktiva	Accrued Income	未収収益	V0021
Forderungen gegenüber Aktionären, Direktoren und Angestellten	Claims Against Shareholders, Directors and Employees	株主・役員・従業員に対する 短期債権	V0022
Kurzfristige Darlehen	Short Term Loans	短期貸付金	V0023
Kurzfristige Darlehen an Beteiligungsunternehmen	Short Term Loans to Affiliated Companies	関係会社短期貸付金	V0024

Sonstige Forderungen	Other Accounts Receivable	未収入金	V0025
Treuhanddeposita	Cash in Trust	金銭の信託	V0026
Sonstiges Umlaufvermögen	Other Current Assets	その他の流動資産	V0027
Rundungsdifferenzen Umlaufvermögen (brutto)	Differences in (Gross) Current Assets Due to Rounding	流動資産切捨差額 (総額)	V0028
Zwischensumme Umlaufvermögen (brutto)	Subtotal Current Assets	流動資産小計 (総額)	V0029
Wertberichtigungen auf zweifelhafte Forderungen des Umlaufvermögens	Allowance for Doubtful Accounts Within Current Assets	貸倒引当金	V0030
Rundungsdifferenzen Umlaufvermögen	Differences in (Net) Current Assets Due to Rounding	流動資産切捨差額 (純額)	V0031
Summe Umlaufvermögen	Total Current Assets	流動資産合計 (純額)	V0032
<b>II . Anlagevermögen</b>	<b>II . Fixed Assets</b>	<b>II . 固定資産</b>	---
<b>1. Sachanlagevermögen</b>	<b>1. Tangible Fixed Assets</b>	<b>1. 有形固定資産</b>	---
Gebäude (Brutto)	Buildings (Gross Value)	建物 (総額)	V0033
Kumulierte Abschreibungen auf Gebäude	Accumulated Depreciation on Buildings	建物の減価償却累計額	V0034
Gebäude (Netto)	Buildings (Net Value)	建物 (純額)	V0035
Bauten (Brutto)	Structures (Gross Value)	構築物 (総額)	V0036
Kumulierte Abschreibungen auf Bauten	Accumulated Depreciation on Structures	構築物の減価償却累計額	V0037
Bauten (Netto)	Structures (Net Value)	構築物 (純額)	V0038
Docks und Hellingen (Brutto)	Docks and Shipways (Gross Value)	ドック及び船台 (総額)	V0039
Kumulierte Abschreibungen auf Docks und Hellingen	Accumulated Depreciation on Docks and Shipways	ドック及び船台の 減価償却累計額	V0040
Docks und Hellingen (Netto)	Docks and Shipways (Net Value)	ドック及び船台 (純額)	V0041

Maschinen und Anlagen (Brutto)	Machinery and Equipment (Gross Value)	機械及び装置 (総額)	V0042
Kumulierte Abschreibungen auf Maschinen und Anlagen	Accumulated Depreciation on Machinery and Equipment	機械及び装置の 減価償却累計額	V0043
Maschinen und Anlagen (Netto)	Machinery and Equipment (Net Value)	機械及び装置 (純額)	V0044
Transportmittel (Brutto)	Vehicles and Other Transportation Equipment (Gross Value)	運搬具 (総額)	V0045
Kumulierte Abschreibungen auf Transportmittel	Accumulated Depreciation on Vehicles and Other Transportation Equipment	運搬具の減価償却累計額	V0046
Transportmittel (Netto)	Vehicles and Other Transportation Equipment (Net Value)	運搬具(純額)	V0047
davon: Land- transportmittel (Brutto)	Ground Transport Equipment (Gross Value) (Contained in above)	陸上運搬具 (総額) (内数)	V0048
Kumulierte Ab- schreibungen auf Landtransportmittel	Accumulated Depreciation on Ground Transport Equipment	陸上運搬具の 減価償却累計額	V0049
Landtransportmittel (Netto)	Ground Transport Equipment (Net Value)	陸上運搬具 (純額) (内数)	V0050

davon: Schiffe (Brutto)	Ships (Gross Value) (Contained in Above)	船舶 (総額) (内数)	V0051
Kumulierte Ab- schreibungen auf Schiffe	Accumulated Depreciation on Ships	船舶の減価償却累計額	V0052
Schiffe (Netto)	Ships (Net Value)	船舶 (純額) (内数)	V0053
davon: Flugzeuge (Brutto)	Aircraft (Gross Value) (Contained in Above)	航空機 (総額) (内数)	V0054
Kumulierte Ab- schreibungen auf Flugzeuge	Accumulated Depreciation on Aircraft	航空機の減価償却累計額	V0055
Flugzeuge (Netto)	Aircraft (Net Value)	航空機 (純額) (内数)	V0056
Werkzeuge, Mobiliar und Zubehör (Brutto)	Tools, Furniture and Fixtures (Gross Value)	工具器具及び備品 (総額)	V0057
Kumulierte Abschreibungen auf Werkzeuge, Mobiliar und Zubehör	Accumulated Depreciation on Tools, Furniture and Fixtures	工具器具及び備品の 減価償却累計額	V0058
Werkzeuge, Mobiliar und Zubehör (Netto)	Tools, Furniture and Fixtures (Net Value)	工具器具及び備品 (純額)	V0059
Anderes abschreibbares Sachanlagevermögen (Brutto)	Other Depreciable Tangible Fixed Assets (Gross Value)	その他償却可能有形 固定資産 (総額)	V0060
Kumulierte Abschreibungen auf anderes abschreibbares Sachanlagevermögen	Accumulated Depreciation on Other Depreciable Tangible Fixed Assets	その他償却可能有形 固定資産の減価償却累計額	V0061
Anderes abschreibbares Sachanlagevermögen (Netto)	Other Depreciable Tangible Fixed Assets (Net Value)	その他償却可能有形 固定資産 (純額)	V0062



Grundstücke	Land	土地	V0063
Im Bau befindliche Anlagen	Construction in Progress	建設仮勘定	V0064
Sonstiges nicht abschreibbares Sachanlagevermögen	Other Non-Depreciable Tangible Fixed Assets	その他償却不可能有形固定資産	V0065
Rundungsdifferenzen Sachanlagevermögen	Differences in Tangible Assets Due to Rounding	固定資産切捨差額	V0066
Summe Sachanlagevermögen	Total Tangible Fixed Assets	有形固定資産合計	V0067
<b>2. Immaterielles Anlagevermögen</b>	<b>2. Intangible Fixed Assets</b>	<b>2. 無形固定資産</b>	---
Gewerbliche Schutzrechte	Industrial Property Rights	工業所有権	V0216
davon: Patentrechte und Know-how-Nutzungsrechte	Patents and Know-How-Usage Rights (Contained in Above)	特許権(実施権)及び技術使用権 (内数)	V0068
davon: Warenzeichen- und Geschmacksmusterrechte	Trademarks and Industrial Design Rights (Contained in Above)	商標権・意匠権 (内数)	V0073
Goodwill	Goodwill	営業権	V0069
Pachtbesitz	Leased Land	借地権	V0071
Anlagennutzungsrechte	Facility Rights	施設利用権	V0072
Bergbaurechte	Mining Rights	鉱業権	V0075
Telefonnutzungsrechte	Telephone Access Rights	電話加入権	V0077
Sonstiges immaterielles Anlagevermögen	Other Intangible Fixed Assets	その他の無形固定資産	V0078
Rundungsdifferenzen immaterielles Anlagevermögen	Differences in Intangible Fixed Assets Due to Rounding	無形固定資産切捨差額	V0079
Summe immaterielles Anlagevermögen	Total Intangible Fixed Assets	無形固定資産合計	V0080
<b>3. Finanzanlagen und anderes Vermögen</b>	<b>3. Investments and Other Assets</b>	<b>3. 投資その他の資産</b>	---
Finanzanlagen in Wertpapiere	Investment Securities	投資有価証券	V0081
Investitionen in Wertpapiere von Beteiligungsunternehmen	Investment in Capital Stock of Affiliates	関係会社株式	V0082

Anleihen von Beteiligungs- unternehmen	Bonds in Affiliated Companies	関係会社社債	V0083
Investitionen in Beteiligungs- kapital (in anderer Form als Aktien)	Investment in Equity (Other Than Capital Stock)	出資金	V0084
Investitionen in Beteiligungs- kapital von Beteiligungs- unternehmen (in anderer Form als Aktien)	Investment in Equity of Affiliates (Other Than Capital Stock )	関係会社出資金	V0085
Langfristige Darlehens- forderungen	Long-Term Loans Receivable	長期貸付金	V0086
Langfristige Darlehens- forderungen gegenüber Beteiligungsunternehmen	Long-Term Loans to Affiliates	関係会社長期貸付金	V0092
Langfristige Darlehens- forderungen gegenüber Aktionären, Direktoren und Angestellten	Long-Term Loans to Shareholders, Directors and Employees	株主・役員・従業員に対する 長期貸付金	V0089
Forderungen aus Konkursen, Reorganisationen und ähnliche Forderungen	Claims From Bankruptcies and Reorganizations and Other Similar Claims	破産債権更生債権その他 これらに準ずる債権	V0095
Sonstige langfristige Forderungen	Other Long-Term Claims	長期未収入金	V0219
Langfristige transitorische Aktiva	Long-Term Prepaid Expenses	長期前払費用	V0099
Langfristiges Treuhanddeposita	Long-Term Cash in Trust	長期金銭の信託	V0100
Langfristige Termingelder	Long-Term Time Deposits	長期預金	V0076
Hinterlegte Bürgschaftsgelder und Kautionen	Deposited Guaranty and Caution Money	差入保証金・敷金	V0101
Interner Fonds für Vorsorge- und Versicherungszwecke	Internal Funds for Precaution and Insurance Purposes	保険積立金 (積立資産)	V0103

Sonstige Finanzanlagen und sonstiges anderes Vermögen	Other Items of Investments and Other Assets	その他の投資その他の資産	V0106
Rundungsdifferenzen Finanzanlagen und anderes Vermögen (brutto)	Differences in (Gross) Total Investments and Other Assets Due to Rounding	投資その他の資産切捨差額 (総額)	V0104
Finanzanlagen und anderes Vermögen (brutto)	(Gross) Total Investments and Other Assets	投資その他の資産合計 (総額)	V0105
Wertberichtigungen auf zweifelhafte Forderungen des Finanzanlagevermögens	Allowance for Doubtful Accounts Within Fixed Assets	貸倒引当金	V0107
Rundungsdifferenzen Finanzanlagen und anderes Vermögen (netto)	Differences in (Net) Total Investments and Other Assets Due to Rounding	投資その他の資産 切捨差額 (純額)	V0109
Summe Finanzanlagen und anderes Vermögen (netto)	(Net) Total Investments and Other Assets	投資その他の資産合計 (純額)	V0110
Rundungsdifferenzen Anlagevermögen	Differences in Total Fixed Assets Due to Rounding	固定資産切捨差額	V0111
Summe Anlagevermögen	Total Fixed Assets	固定資産合計	V0112
<b>III. Transitorisches Vermögen</b>	<b>III. Deferred Assets</b>	<b>III. 繰延資産</b>	---
Gründungskosten	Founding Expenses	創立費	V0113
Eröffnungskosten	Initial Cost of Business	開業費	V0114
Ausgabekosten für neue Aktien	Share Issuing Expenses	新株発行費	V0115
Ausgabekosten für Anleihen	Bond Issuing Expenses	社債発行費	V0116
Differenzen aus der Ausgabe von Anleihen	Bond Discounts	社債発行差金	V0117
Entwicklungskosten	Development Expenses	開発費	V0118
Kosten für Prüfung und Forschung	Experimental and Research Expenses	試験研究費	V0119
Zinsen während der Errichtung	Interest During Construction	建設利息	V0120
Sonstiges transitorisches Vermögen	Other Deferred Assets	その他の繰延資産	V0121

Rundungsdifferenzen transitorisches Vermögen	Differences in Deferred Assets Due to Rounding	繰延資産切捨差額	V0122
Summe transitorisches Vermögen	Total Deferred Assets	繰延資産合計	V0123
Rundungsdifferenzen Vermögen	Differences in Total Assets Due to Rounding	資産切捨差額	V0108
Summe Vermögen	Total Assets	資産合計	V0124
<b>Verbindlichkeiten und Eigenkapital</b>	<b>Liabilities and Shareholders' Equity</b>	負債及び資本の部	---
<b>Verbindlichkeiten</b>	<b>Liabilities</b>	負債の部	---
<b>I . Kurzfristige Verbindlichkeiten</b>	<b>I . Current Liabilities</b>	<b>I . 流動負債</b>	---
Wechselverbindlichkeiten und Verbindlichkeiten aus Lieferungen und Leistungen	Trade Notes and Trade Accounts Payable	支払手形及び買掛金	V0217
Wechselverbindlichkeiten	Trade Notes Payable	支払手形	V0126
Verbindlichkeiten aus Lieferungen und Leistungen	Trade Accounts Payable	買掛金	V0127
nachrichtlich: Wechselverbindlich- keiten und Verbind- lichkeiten aus Lieferungen und Leistungen von Betei- ligungsunternehmen	Memo: Trade Notes and Trade Accounts Payable Related to Affiliates	関係会社支払手形及び買掛金	V0218
Kurzfristige Verbindlichkeiten	Short-Term Borrowings	短期借入金	V0128
Innerhalb eines Jahres zurückzuzahlende Anleihen	Current Portion of Bonds	一年以内償還予定の社債	V0129
Innerhalb eines Jahres zurückzuzahlende Wandel- anleihen	Current Portion of Convertible Bonds	一年以内償還予定の転換社債	V0130

Innerhalb eines Jahres zurückzuzahlende Optionsanleihen	Current Portion of Bonds With Warrants	一年以内償還予定の新株引受権付社債	V0131
Innerhalb eines Jahres zurückzuzahlende langfristige Verbindlichkeiten	Current Portion of Long-Term Borrowings	一年以内返済予定の長期借入金	V0132
Kurzfristige Geldmarktpapiere	Commercial Papers	コマーシャルペーパー	V0133
Andere Verbindlichkeiten	Other Accounts Payable	未払金	V0134
Steuerverbindlichkeiten	Accrued Taxes	未払税金	---
darin: Verbrauchssteuerverbindlichkeiten	Accrued Commodity Taxes (Contained in Above)	未払物品税	V0140
darin: Körperschaftsteuerverbindlichkeiten (einschließlich Einwohnersteuern)	Accrued Corporate Income Taxes (Including Inhabitants Taxes) (Contained in Above)	未払法人税等 (法人税等引当金)	V0141
darin: Unternehmenssteuerverbindlichkeiten	Accrued Enterprise Taxes (Contained in Above)	未払事業税等 (事業税等引当金)	V0142
darin: Andere Steuerverbindlichkeiten	Other Accrued Taxes (Contained in Above)	その他の未払税金	V0144
Rundungsdifferenzen Steuerverbindlichkeiten	Differences in Accrued Taxes Due to Rounding	未払税金切捨差額	V0145
Summe Steuerverbindlichkeiten	Total Accrued Taxes	未払税金合計	V0146
Antizipative Passiva	Accrued Expenses	未払費用	V0135
Erhaltene Anzahlungen	Advance Payments Received	前受金	V0136
Depositengelder von Angestellten	Deposits Received from Employees	従業員預り金	V0137
Depositengelder	Deposits Received	預り金	V0138
Transitorische Passiva	Deferred Income	前受収益	V0139

Nicht realisierte Erträge aus Umsätzen auf Teilzahlungsbasis	Unrealized Profits from Installment Sales	割賦販売未実現利益	V0209
Sonderposten für Kompression von Anlagevermögen	Special Account for Compressed Entry of Fixed Assets	固定資産圧縮特別勘定	V0220
Kurzfristige Rückstellungen	Short-Term Accruals	短期引当金	---
Reparaturrückstellungen	Accruals for Repairs	修繕引当金	V0148
Bonusrückstellungen	Bonus Accruals	賞与引当金	V0149
Produktgarantierückstellungen	Product Warranty Accruals	製品保証引当金	V0150
Rückstellungen für Rückwaren	Accruals for Returned Goods	返品調整引当金	V0221
Sonstige kurzfristige Rückstellungen	Other Short-Term Accruals	その他の短期引当金	V0151
Rundungsdifferenzen kurzfristige Rückstellungen	Differences in Short-Term Accruals Due to Rounding	短期引当金切捨差額	V0152
Summe kurzfristige Rückstellungen	Total Short-Term Accruals	短期引当金合計	V0153
Kurzfristige Verbindlichkeiten gegenüber Aktionären, Direktoren und Angestellten	Short-Term Borrowings from Shareholders, Directors and Employees	株主・役員・従業員からの短期借入金	V0154
Wechselverbindlichkeiten und Verbindlichkeiten mit Bezug zu Bauten und Anlagen	Notes and Accounts Payable Related to Construction and Facilities	設備建設関係支払手形・未払金	V0155
Sonstige kurzfristige Verbindlichkeiten	Other Current Liabilities	その他の流動負債	V0156
Rundungsdifferenzen kurzfristige Verbindlichkeiten	Differences in Current Liabilities Due to Rounding	流動負債切捨差額	V0157
Summe kurzfristige Verbindlichkeiten	Total Current Liabilities	流動負債合計	V0158

II. Langfristige Verbindlichkeiten	II. Long-Term Liabilities	II. 固定負債	---
Anleihen	Bonds	社債	V0159
Wandelanleihen	Convertible Bonds	轉換社債	V0160
Optionsanleihen	Bonds With Warrants	新株引受権付社債	V0161
Langfristige Kredite	Long-Term Borrowings	長期借入金	V0162
Langfristige Kredite von Beteiligungsunternehmen	Long-Term Borrowings from Affiliated Companies	関係会社長期借入金	V0163
Langfristige Kredite von Aktionären, Direktoren und Angestellten	Long-Term Borrowings from Shareholders, Directors and Employees	株主・役員・従業員からの長期借入金	V0164
Langfristige Verbindlichkeiten	Other Long-Term Accounts Payable	長期末払金	V0165
Langfristige Depositengelder	Long-Term Deposits	長期預り金	V0227
Langfristige transitorische Passiva	Long-Term Deferred Income	長期前受収益	V0205
Langfristige Rückstellungen	Long-Term Accruals	長期引当金	---
Rückstellungen für Pensionszuwendungen für Angestellte und Direktoren	Accruals for Employees' and Directors' Severance Indemnities	役員・従業員退職給与引当金	V0166
Rückstellungen für Sonderreparaturen	Accruals for Special Repairs	特別修繕引当金	V0167
Langfristige Steuer-rückstellungen	Long-Term Tax Accruals	長期納税引当金	V0168
Rückstellungen für komprimierte Buchungen	Accruals for Compressed Entry	固定資産圧縮引当金	V0210
Rückstellungen für Verluste aus Investitionen in Übersee	Accruals for Overseas Investment Losses	海外投資等損失引当金	V0211

Rückstellungen für Verluste aus dem Rückkauf von EDV-Anlagen	Computer Repurchase Loss Accruals	電子計算機買戻損失引当金	V0212
Rückstellungen für Computerprogramme	Accruals for Computer Programs	プログラム等引当金	V0213
Sonstige langfristige Rückstellungen	Other Long-Term Accruals	その他の長期引当金	V0170
Rundungsdifferenzen langfristige Rückstellungen	Differences In Long-Term Accruals Due to Rounding	長期引当金切捨て差額	V0171
Summe langfristige Rückstellungen	Total Long-Term Accruals	長期引当金合計	V0172
Langfristige Wechselverbindlichkeiten und Verbindlichkeiten mit Bezug zu Bauten und Anlagen	Long-Term Notes and Accounts Payable Related to Construction	長期設備建設関係支払手形・未払金	V0173
Sonstige langfristige Verbindlichkeiten	Other Long-Term Liabilities	その他の固定負債	V0174
Rundungsdifferenzen langfristige Verbindlichkeiten	Differences in Long-Term Liabilities Due to Rounding	固定負債切捨差額	V0175
Summe langfristige Verbindlichkeiten	Total Long-Term Liabilities	固定負債合計	V0176
Rundungsdifferenzen Verbindlichkeiten	Differences in Total Liabilities Due to Rounding	負債切捨差額	V0177
Summe Verbindlichkeiten	Total Liabilities	負債合計	V0178
<b>Eigenkapital</b>	<b>Shareholders' Equity</b>	<b>資本の部</b>	<b>---</b>
<b>I. Grundkapital</b>	<b>I. Common Stock</b>	<b>I. 資本金</b>	<b>V0179</b>
<b>I. A. Neu eingezahltes Grundkapital</b>	<b>I. a. New Paid in Common Stock</b>	<b>I. a. 新株式払込金</b>	<b>V0222</b>
<b>II. Kapitalrücklage</b>	<b>II. Capital in Excess of Par Value</b>	<b>II. 資本準備金</b>	<b>V0180</b>



<b>III. Gewinnrücklagen</b>	<b>III. Legal Reserve</b>	<b>III. 利益準備金</b>	V0181
<b>IV. Andere einbehaltene Gewinne (ferner Fehlbeträge)</b>	<b>IV. Other Retained Earnings (or Deficits)</b>	<b>IV. その他の剰余金 (または欠損金)</b>	---
<b>1. Andere Kapitalüberschußrücklagen</b>	<b>1. Other Capital Surplus Funds</b>	<b>1. その他の資本剰余金</b>	---
Versicherungs-Gewinnspannen-rücklage	Insurance Margin Reserve	保険差益積立金	V0182
Andere Positionen zu anderen Kapitalüberschußrücklagen	Other Positions Within Other Capital Surplus Funds	その他の資本剰余金の他の事項	V0183
Rundungsdifferenzen andere Kapitalüberschußrücklagen	Differences in Other Capital Surplus Funds Due to Rounding	その他の資本剰余金切捨差額	V0184
Summe andere Kapitalüberschußrücklagen	Total Other Capital Surplus Funds	その他の資本剰余金合計	V0185
<b>2. Zweckgebundene Rücklagen</b>	<b>2. Appropriated Reserves</b>	<b>2. 任意積立金</b>	---
Dividendenrücklagen	Reserve for Dividends	配当準備積立金	V0186
Rücklagen für Zwischendividenden	Reserve for Interim Dividends	中間配当積立金	V0187
Rücklagen für komprimierte Buchungen	Reserve for Compressed Entry	圧縮記帳積立金	V0188
Rücklagen für Verluste aus Investitionen in Übersee	Reserve for Overseas Investment Losses	海外投資等損失準備金	V0189

Rücklagen für Verluste aus dem Rückkauf von EDV-Anlagen	Computer Repurchase Loss Reserve	電子計算機買戻損失準備金	V0203
Rücklagen für Computerprogramme etc.	Reserve for Computer Programs etc.	プログラム等準備金	V0204
Rücklagen für Sonderabschreibungen	Reserve for Special Depreciation	特別償却準備金	V0190
Rücklagen für Forschung und Entwicklung	Reserve for Research and Development	研究開発積立金	V0191
Rücklagen für Pensionszahlungen	Reserve for Retirement Allowance	退職給与積立金	V0207
Rücklagen für Preisschwankungen	Reserve for Price Fluctuations	価格変動準備金	V0223
Rücklagen für die Entwicklung von Märkten in Übersee	Reserve for the Development of Overseas Markets	海外市場開拓準備金	V0224
Rücklagen für Umweltschutz	Reserve for Environmental Protection	公害防止準備金	V0225
Rücklagen für Wechselkurs-schwankungen	Reserve for Exchange Rate Fluctuations	為替変動準備金	V0226
Allgemeine Rücklagen	General Reserve	別途積立金	V0208
Sonderrücklagen	Special Reserve	特別積立金	V0192
Sonstige Rücklagen	Other Reserves	その他の任意積立金	V0193

Rundungsdifferenzen zweckgebundene Rücklagen	Differences in Total Appropriated Retained Earnings Due to Rounding	任意積立金切捨差額	V0194
Summe zweck- gebundene Rücklagen	Total Appropriated Retained Earnings	任意積立金合計	V0195
<b>3. Unverteilter Gewinn (bzw. nicht zuge- wiesener Verlust) der laufenden Periode (Bilanzgewinn bzw. Bilanzverlust)</b>	<b>3. Unappropriated Retained Earnings (or Deficit) of the Current Period</b>	<b>3. 当期末処分利益金 (又は 当期末処理損失金)</b>	V0196
Rundungsdifferenzen andere einbehaltene Gewinne	Differences in Other Retained Earnings or Deficits Due to Rounding	その他の剰余金切捨差額	V0197
Summe andere einbehaltene Gewinne (ferner Fehlbeträge)	Total Other Retained Earnings or Deficits	その他の剰余金合計	V0198
Rundungsdifferenzen Eigenkapital	Differences in Shareholders' Equity Due to Rounding	資本切捨差額	V0199
Summe Eigenkapital	Total Shareholders' Equity	資本合計	V0200
Rundungsdifferenzen Verbindlichkeiten und Eigenkapital	Differences in Total Liabilities and Shareholders' Equity Due to Rounding	負債・資本切捨差額	V0201
Summe Verbindlichkeiten und Eigenkapital	Total Liabilities and Shareholders' Equity	負債・資本合計	V0202

## 8.7. Profit and Loss Statement Data

Variableninhalt	Variable Content	項目	Variablenname/ Variable Name/ 変数名
Primärdatenschlüssel	Primary Data Key	データの主キー (プライマリ データ キー)	DATEN_ID
Firmenname:	Company Name	会社名	NAME
Firmencode:	Company Code	会社の証券コード	CODE
Branchencode:	Industry Code	産業分類コード	BRANCHE
Rechnungsabschluß (jjmm)	Closing Date (yy/mm)	決算年月 (年月)	PERIODE
Eingabedatum	Date of Input/Modification	入力日	EINGABE
Rechnungsbeginn	Begin of Accounting Period	事業年度自	RGZEITVON
Rechnungsabschluss	End of Accounting Period	事業年度至	RGZEITBIS
Genauigkeit der Eingabe (T=Tsd./M=Mio. ) [betrifft nur Darstellung in Clipper- Datenmasken]	Accurateness of Input (T=thousands/M=millions) [concerns Display using Clipper-Data-Masks only]	入力の単位 ( T=千円 /M=百万円) [クリッパーのデータ枠組みだけの関係]	EINHEIT
Version Erfassungsbogen	Version of Data-Collection-Sheet	データシート バージョン	BOGEN
Rechnerisch fehlerfrei (J=Ja, N=Nein)	Numerically checked (J=Yes, N=No)	計算チェック (正=J、誤=N)	FEHLERFREI
Eingabesystem	Input-method	入力システム	SYSTEM
<b>I . Umsatzerlöse</b>	<b>I . Sales</b>	<b>I . 売上高</b>	---
Allgemeine Umsatzerlöse	General Sales	一般売上高	V1117
davon: Umsatzerlöse aus Produkten (einschließlich Halbfertigprodukte und Nebenprodukte)	Product Sales (Including Semi-Finished Products and Byproducts) (Contained in Above)	製品売上高 (半製品・副産物を 含む) (内数)	V1104
davon: Umsatzerlöse aus Handelswaren	Merchandise Sales (Contained in Above)	商品売上高 (内数)	V1001

Nachrichtlich: Umsatzerlöse mit Beteiligungsunternehmen	Memo: Sales to Affiliated Companies	関係会社売上高 (情報的内数)	V1135
Umsatzerlöse aus Verkäufen auf Teilzahlungsbasis	Installment Sales	割賦売上高	V1118
Sonstige Umsatzerlöse	Other Sales	その他の売上高	V1119
Rundungsdifferenzen Umsatzerlöse	Differences in Sales Due to Rounding	売上高切捨差額	V1002
Summe Umsatzerlöse	Total Sales	売上高合計	V1003
<b>II. Herstellungskosten des Umsatzes</b>	<b>II. Cost of Goods and Merchandise Sold</b>	<b>II. 売上原価</b>	---
Lagerbestand am Periodenbeginn (Produkte, Halbfertigprodukte, Nebenprodukte, Handelswaren)	Inventory at the Beginning of the Period (Products, Semi-Finished Products, Byproducts, Merchandise)	期首棚卸高	---
Anfangsbestand an Produkten (einschließlich Halbfertigprodukten und Nebenprodukten)	Opening Balance: Products (Including Semi-Finished Products and Byproducts)	製品 (半製品・副産物を含む)	V1005
Anfangsbestand an Handelswaren	Opening Balance: Merchandise	商品	V1004
Rundungsdifferenzen Lagerbestand am Periodenbeginn	Differences in Inventory at the Beginning of the Period	期首棚卸高切捨差額	V1007
Summe Lagerbestand am Periodenbeginn	Total Inventory at the Beginning of the Period	期首棚卸高合計	V1008
Kauf von Handelswaren und Herstellungskosten von Produkten etc. während der laufenden Periode	Purchases of Merchandise and Products and Cost of Finished Goods Manufactured within the Period	当期製品製造原価、商品製品仕入高	---
Herstellungskosten von Produkten	Cost of Finished Goods Manufactured	当期製品製造原価	V1010

Kauf von Handelswaren und Produkten	Purchases of Merchandise and Products	当期商品製品仕入高合計	V1009
Kauf von Handelswaren	Purchases of Merchandise	当期商品仕入高	V1140
Kauf von Produkten	Purchases of Products	当期製品仕入高	V1141
Rundungsdifferenzen Herstellungskosten von Produkten und Kauf von Handelswaren und Produkten	Differences in Purchases of Merchandise and Products and Cost of Finished Goods Manufactured Due to Rounding	製品製造原価商製品仕入高切捨差額	V1011
Summe Herstellungskosten von Produkten und Kauf von Handelswaren und Produkten	Total Purchases of Merchandise and Products and Cost of Finished Goods Manufactured	製品製造原価商製品仕入高合計	V1012
Überträge von anderen Konten	Transfers from Other Accounts	他勘定よりの振替高	V1013
Sonstige Herstellungskosten erhöhende Positionen	Other Items Increasing Cost of Goods and Merchandise Sold	その他売上原価に加算される項目	V1128
Rundungsdifferenzen Zurechnungen zu Herstellungskosten des Umsatzes	Differences to Total Additions to Cost of Goods and Merchandise Sold Due to Rounding	売上原価に加算される項目切捨差額	V1014
Summe Zurechnungen zu Herstellungskosten des Umsatzes	Total Additions to Cost of Goods and Merchandise Sold	売上原価に加算される項目合計	V1015
Lagerbestand am Periodenende (Produkte, Halbfertigprodukte, Nebenprodukte, Handelswaren)	Inventory at the End of the Period (Products, Semi-Finished Products, Byproducts, Merchandise)	期末棚卸高	---
Endbestand an Produkten (einschließlich Halbfertigprodukte, Nebenprodukte)	Closing Balance: Products (Including Semi-Finished Products and Byproducts)	製品 (半製品・副産物を含む)	V1107
Endbestand an Handelswaren	Closing Balance: Merchandise	商品	V1106

Rundungsdifferenzen Lagerbestand am Ende der Periode	Differences in Inventory at the End of the Period Due to Rounding	期末棚卸高切捨差額	V1109
Summe Lagerbestand am Ende der Periode	Total Inventory at the End of the Period	期末棚卸高合計	V1016
Überträge an andere Konten	Transfers to other Accounts	他勘定への振替高	V1017
Sonstige Herstellungskosten vermindern Positionen	Other Items Decreasing Cost of Goods and Merchandise Sold	その他売上原価から控除される項目	V1129
Rundungsdifferenzen Abzüge von Herstellungskosten des Umsatzes	Differences in Deductions from Cost of Goods and Merchandise Sold due to Rounding	売上原価から控除される項目切捨差額	V1018
Summe Abzüge von Herstellungskosten des Umsatzes	Total Deductions from Cost of Goods and Merchandise Sold	売上原価から控除される項目合計	V1019
Sonstige Bestandteile der Herstellungskosten des Umsatzes	Other Components of Cost of Goods and Merchandise Sold	その他の売上原価の項目	V1120
Rundungsdifferenzen Herstellungskosten des Umsatzes	Differences in Cost of Goods and Merchandise Sold Due to Rounding	売上原価切捨差額	V1020
Herstellungskosten des Umsatzes	Cost of Goods and Merchandise Sold	売上原価	V1021
Rundungsdifferenzen Bruttoertrag	Differences in Gross Profit (Gross Loss) due to Rounding	売上総利益 (又は売上総損失) 切捨差額	V1022
Bruttoertrag (bzw. Bruttoverlust) des Umsatzes	Gross Profit (Gross Loss)	売上総利益 (又は売上総損失)	V1023
Hinzurechnungen zum Gewinn	Additions to Gross Profit (Gross Loss)	利益戻入額	V1024
Herabrechnungen vom Gewinn	Reductions of Gross Profit (Gross Loss)	利益繰延額	V1025
Rundungsdifferenzen bereinigter Bruttoertrag	Differences in Adjusted Gross Profit (Gross Loss) Due to Rounding	差引売上総利益切捨差額	V1026

Bereinigter Bruttoertrag (Bruttoverlust) des Umsatzes	Adjusted Gross Profit (Adjusted Gross Loss)	差引売上総利益 (差引売上総損失)	V1027
<b>III. Vertriebskosten und allgemeine Verwaltungskosten</b>	<b>III. Distribution and Administrative Expenses</b>	<b>III. 販売費及び一般管理費</b>	---
Verkaufs(förderungs)kosten	Selling (and Sales Promotion) Expenses	販売(促進)費	V1111
Verpackungs-, Fracht- und Verwahrkosten	Packing, Transportation and Storage Costs	荷造費・運送費・保管料	V1032
Anzeigen-, und allgemeiner Werbeaufwand, Musterkosten	Advertising and General Publicity Expenses, Merchandise Sample Costs	広告・宣伝・見本費	V1033
After-(Sales-)Service-Kosten	After-(Sales-)Service Costs	アフターサービス費	V1113
Zuführungen zu den Produkt- garantierückstellungen	Provision for Product Warranty Accruals	製品保証引当金繰入額	V1136
Direktorenentlohnung (ohne Boni) und Angestelltengehälter, -zulagen, und -boni	Payroll Expenses for Directors (Not Including Bonuses) Employees (Including Allowances and Bonuses) and	役員報酬及び従業員給与・ 手当・賞与	V1137
Direktorenentlohnung (ohne Boni)	Payroll Expenses for Directors (Not Including Bonuses)	役員報酬	V1143
Angestelltengehälter, -zulagen, und -boni	Payroll Expenses (Including Allowances and Bonuses) for Employees	給与・手当・賞与	V1034
Pensionen und Zuführungen zu Pensionsrückstellungen für Direktoren und Angestellte.	Pensions and Provision for Accruals for Directors' and Employees' Severance Indemnities	役員・従業員退職金・退職 給与引当金繰入額	V1138
Pensionen, Zuführung zu Pensionsrückstellungen für Direktoren	Pensions and Provision for Accruals for Directors' Severance Indemnities	役員退職金・役員退 職給与引当金繰入額	V1121



Pensionen, Zuführung zu Pensionsrückstellungen für Angestellte	Pensions and Provision for Accruals for Employees' Severance Indemnities	従業員退職金・従業員退職 給与引当金繰入額	V1035
Wohlfahrtskosten	Welfare Expenses	福利厚生費	V1142
Reise- und Verkehrskosten (einschließlich Kommunikations- kosten)	Travelling and Traffic Expenses (Including Communication Expenses)	旅費交通費 (通信費を含む)	V1114
Abschreibungsaufwand	Depreciation	減価償却費	V1036
Steuern und andere öffentliche Abgaben (einschließlich Unternehmenssteuern)	Taxes and Duties (Including Enterprise Taxes)	租税公課 (事業税を含む)	V1037
Zuführungen zu den Rück- stellungen für langfristige Steuerzahlungen	Provision for Long-Term Accrued Income Taxes	長期納税引当金繰入額	V1144
Mietaufwand	Rent Expenses	賃借料	V1130
Experiment-, F+E-Kosten, Technologiekosten, Prüfungs- kosten	Experiment, Research and Development, Technology and Testing Expenses	試験・研究・開発・調査費・ 技術料	V1038
Gebühren für die Nutzung von Patentrechten etc.	License Fees for Patents etc.	特許権等使用料	V1115
Verluste aus Wertberichtigungen und Zuführungen zu Rück- stellungen auf zweifelhafte Forderungen	Bad Debt Losses and Provisions to Allowances for Doubtful Accounts	貸倒損失・貸倒引当金繰入額	V1131
Sonstige Vertriebs- und allgemeine Verwaltungskosten	Other Selling, General and Administrative Expenses	その他の販売費及び 一般管理費	V1039
Rundungsdifferenzen Vertriebs- und allgemeine Verwaltungskosten	Differences in Total Selling, General and Administrative Expenses due to Rounding	販売費及び一般管理費切捨差額	V1040
Summe Vertriebs- und allgemeine Verwaltungskosten	Total Selling, General and Administrative Expenses	販売費及び一般管理費合計	V1041

Rundungsdifferenzen Betriebsertrag	Differences in Operating Income due to Rounding	営業利益切捨差額	V1042
Betriebsertrag (bzw. Betriebsverlust)	Operating Income (or Operating Loss)	営業利益 (又は営業損失)	V1043
<b>IV. Betriebsfremde Erträge</b>	<b>IV. Non-Operating Income</b>	<b>IV. 営業外収益</b>	---
Zins- und Diskonterträge	Interest and Discount Income	受取利息及び割引料	V1044
Dividendenerträge	Dividend Income	受取配当金	V1046
Zinserträge aus marktgängigen Wertpapieren	Interest on Marketable Securities	有価証券利息	V1045
Erträge aus dem Verkauf von marktgängigen Wertpapieren	Gain On Sale of Marketable Securities	有価証券売却益	V1048
Gewinne aus Wechselkursdifferenzen	Gain on Exchange Rate Differences	為替差益	V1122
Mieten und Pachten	Income from Rents and Leases	賃貸料	V1047
Erträge aus Gebühren für Patente und Know-How	Income from Dues for Patents and Know-How	特許料収入、技術料収入	V1116
Einkaufsrabatte	Purchase Discounts	仕入割引	V1132
Erträge aus dem Verkauf von Anlagevermögen	Gains from Sales of Fixed Assets	固定資産売却益	V1145
Erträge aus der Auflösung von Wertberichtigungen auf zweifelhafte Forderungen	Gains from Reversal of Allowances for Doubtful Accounts	貸倒引当金戻入益	V1146
Sonstige betriebsfremde Erträge	Miscellaneous Non-Operating Income	その他の営業外収益	V1049
Rundungsdifferenzen betriebsfremde Erträge	Differences in Non-Operating Income due to Rounding	営業外収益切捨差額	V1050
Summe betriebsfremde Erträge	Total Non-Operating Income	営業外収益合計	V1051
<b>V. Betriebsfremde Aufwendungen</b>	<b>V. Non-Operating Expenses</b>	<b>V. 営業外費用</b>	---
Zins und Diskontaufwand	Interest and Discount Expense	支払利息及び割引料	V1052
Bewertungsverluste und Aufwendungen aus dem Verkauf börsengängiger Wertpapiere	Write-down Expenses and Losses from Sale of Marketable Securities	有価証券評価損及び売却損	V1057

Verluste aus Wechselkurs-differenzen	Losses from Exchange Rate Differences	為替差損	V1059
Verluste aus Wertberichtigungen auf zweifelhafte Forderungen und Zuführungen zu den Rückstellungen für Wertberichtigungen auf zweifelhafte Forderungen	Bad Debt Losses and Expenses from Provision to Allowances for Doubtful Accounts	貸倒引当金繰入額・貸倒損失	V1123
Verluste aus Lagern und Beständen	Losses from Inventories	棚卸損失	V1060
Anleihezinsen	Interest Expense on Bonds Payable	社債利息	V1053
Aufwendungen aus der Begebung von Anleihen	Bond Issuance Expense	社債発行費 (償却)	V1054
Aufwendungen aus Differenzbeträgen der Ausleiheausgabe	Expenses from Bond Issuance at Discounts	社債発行差金 (償却)	V1055
Aufwendungen aus der Aktien-Ausgabe	Stock Issuance Expense	株式発行費 (償却)	V1058
Aufwendungen aus Prüfung, Forschung und Entwicklung	Research and Development Expenses	試験研究・開発費 (償却)	V1147
Verkaufsrabatte	Sales Rebate Expenses	売上割引	V1061
Aufwendungen aus Mieten und Pachten	Rent and Lease Expenses	賃借料	V1139
Steuern und andere öffentliche Abgaben (darin Unternehmenssteuern)	Taxes and Other Public Duties (Including Enterprise Taxes)	租税公課 (事業税を含む)	V1148
Bewertungsverluste und Aufwand aus dem Verkauf von Anlagevermögen	Write-down Expenses and Losses from Sale of Fixed Assets	固定資産評価損・売却損	V1149
Sonstige betriebsfremde Aufwendungen	Miscellaneous Non-Operating Expenses	その他の営業外費用	V1062

Rundungsdifferenzen betriebsfremde Aufwendungen	Differences in Non-Operating Expenses Due to Rounding	営業外費用切捨差額	V1063
Summe betriebsfremde Aufwendungen	Total Non-Operating Expenses	営業外費用合計	V1064
Rundungsdifferenzen Ergebnis der gewöhnlichen Geschäftstätigkeit	Differences in Ordinary Income Due to Rounding	経常利益切捨差額	V1065
Ergebnis der gewöhnlichen Geschäftstätigkeit (Ordentlicher Ertrag bzw. Verlust)	Result of Ordinary Operations (Ordinary Income or Ordinary Loss)	経常利益 (又は経常損失)	V1066
<b>VI. Außerordentliche Erträge</b>	<b>VI. Extraordinary Gains</b>	<b>VI. 特別利益</b>	---
Erträge aus der Abänderung von Gewinnen und Verlusten der Vorperiode	Prior Period Adjustments	前期損益修正益	V1067
Erträge aus dem Verkauf von Anlagevermögen	Gain on Sale of Fixed Assets	固定資産売却益	V1068
Erträge aus dem Verkauf von Finanzanlagewertpapieren	Gain on Sale of Investment Securities	投資有価証券売却益	V1124
Erträge aus dem Verkauf von Wertpapieren von Beteiligungsunternehmen	Gain on Sale of Marketable Securities of Affiliates	関係会社有価証券売却益	V1069
Erträge aus der Auflösung von Pensionsrückstellungen für Direktoren und Angestellte	Gain on Reversal of Accruals for Directors' and Employees' Severance Indemnities	(役員・従業員)退職給与引当金戻入益	V1134
Gewinne aus Wechselkursdifferenzen	Gain on Exchange Rate Differences	為替差益	V1150
Aus staatlichen Subventionen etc. erhaltene Erträge	Income from Support Through State Subsidies etc.	国庫等補助金受入益	V1071
Erträge aus der Auflösung von Wertberichtigungen auf zweifelhafte Forderungen	Gain from Reversal of Allowances for Doubtful Accounts	貸倒引当金戻入益	V1072

Erträge aus der Auflösung sonstiger Rückstellungen	Gain from Reversal of Other Accruals	その他の引当金戻入額	V1070
Sonstige außerordentliche Erträge	Other Extraordinary Gains	その他の特別利益	V1073
Rundungsdifferenzen außerordentliche Erträge	Differences in Extraordinary Gains Due to Rounding	特別利益切捨差額	V1074
Summe außerordentliche Erträge	Total Extraordinary Gains	特別利益合計	V1075
<b>VII. Außerordentliche Aufwendungen</b>	<b>VII. Extraordinary Losses</b>	<b>VII. 特別損失</b>	---
Aufwendungen aus der Abänderung von Gewinnen und Verlusten der Vorperiode	Prior Period Adjustments	前期損益修正損	V1076
Unternehmenssteuern (und andere Steuern) für vergangene Jahre	Enterprise Taxes (and Other Taxes) for Prior Periods	過年度事業税等 (その他の過年度税金を含む)	V1151
Steuern und andere öffentliche Abgaben (darin Unternehmenssteuern)	Taxes and Other Public Duties (Contains Enterprise Taxes)	租税公課(事業税を含む)	V1152
Bewertungsverluste aus Anlagevermögen, Aufwand aus dem Verkauf von Anlagevermögen	Expenses from Write-downs and Losses from Sale of Fixed Assets	固定資産評価損・売却損	V1077
Aufwendungen aus komprimiertem Anlagevermögen	Expenses from Compressed Entry	固定資産圧縮損	V1153
Bewertungsverluste aus Finanzanlage-Wertpapieren und Aufwand aus dem Verkauf von Finanzanlage-Wertpapieren	Expenses from Write-downs and Losses from Sale of Investment Securities	投資有価証券評価損・売却損	V1125
Verluste in Bezug auf Beteiligungsunternehmen	Losses Related to Affiliates	関係会社関連損失	V1078
Verluste aus Wechselkursdifferenzen	Losses from Exchange Rate Differences	為替差損	V1154

Pensions-Gratifikationen in Anerkennung geleisteter Dienste	Pension(-Gratification)s in Recognition for Services in the Past	退職慰労金	V1079
Betrag der Zuführungen zu den Pensionsrückstellungen für Direktoren und Angestellte	Provision for Accruals for Directors' and Employees' Severance Indemnities	(役員・従業員)退職給与 引当金繰入額	V1080
Verluste aus Wertberichtigungen und Zuführungen zu Rück- stellungen auf zweifelhafte Forderungen	Bad Debt Losses and Expenses from Provisions to Allowances for Doubtful Accounts	貸倒引当金繰入額・貸倒損失	V1081
Sonstige Zuführungen zu Rück- stellungen	Other Provisions for Accruals	その他の引当金繰入額	V1083
Verluste aus Lägern und Beständen	Losses from Inventories	棚卸損失	V1084
Sonstige außerordentliche Aufwendungen	Other Extraordinary Losses	その他の特別損失	V1087
Rundungsdifferenzen außerordentliche Aufwendungen	Differences in Extraordinary Losses Due to Rounding	特別損失切捨差額	V1088
Summe außerordentliche Aufwendungen	Total Extraordinary Losses	特別損失合計	V1089
Rundungsdifferenzen Bruttoergebnis	Differences in Income Before Income Taxes due to Rounding	税引前当期純利益切捨差額	V1090
Jahresüberschuß vor Steuern (bzw. Jahresfehlbetrag vor Steuern)	Income (or Loss) Before Income Taxes	税引前当期純利益 (税引前当期 純損失)	V1091
Auflösung von (auf dem Gesetz für steuerliche Sondermaßnahmen beruhende) Sonderrücklagen	Total Reversal of Special Reserves (based on Special Taxation Measures Law)	(租税特別措置法に基づいての) 特定引当金戻入額合計	V1155
Körperschaftsteuern und Einwohnersteuern	Corporate and Inhabitants Taxes	法人税及び住民税	V1092

Körperschaftsteuern für vergangene Jahre und zusätzliche Körperschaftsteuern	Corporate Taxes for Prior Periods and Additional Corporate Taxes	過年度法人税等、法人税等追徴税額	V1156
Zuführung zu Rückstellungen für langfristige Steuerzahlungen	Provision for Long-Term Tax Accruals	長期納税引当金繰入額	V1093
Auflösung von Rückstellungen für langfristige Steuerzahlungen	Reversal of Long-Term Tax Accruals	長期納税引当金戻入額付税額	V1094
Rückerstattete Steuern	Tax Refunds	還付税額	V1095
Rundungsdifferenzen Nettoergebnis	Differences in Net Income Due to Rounding	当期純利益切捨差額	V1096
Jahresüberschuß nach Steuern bzw. Jahresfehlbetrag nach Steuern	Net Income	当期純利益 (又は当期純損失)	V1097
Nicht ausgeschütteter Gewinn aus Vorperioden (bzw. nicht zugewiesener Verlust aus Vorperioden)	Unappropriated Retained Earnings (or Unappropriated Losses) Brought Forward	前期繰越利益金 (又は前期繰越損失)	V1098
Abbau von Rücklagen für Zwischendividenden	Reversal of Reserves for Interim Dividends	中間配当積立金取崩額	V1099
Abbau sonstiger Rücklagen	Reversal of Other Reserves	その他の積立金取崩額	V1126
Zwischendividende	Interim Dividends	中間配当額	V1100
Mit der Zwischendividende einhergehende Einstellung in die gesetzliche Rücklage	Appropriation to Legal Reserve Corresponding to Interim Dividends	中間配当に伴う利益準備金積立額	V1101
Bei Fusionen übernommene nicht ausgeschüttete Gewinne	Unappropriated Retained Earnings Taken over from Mergers	合併による未処分利益引継額	V1157
Rundungsdifferenzen nicht ausgeschütteter Gewinn der laufenden Periode	Differences in Unappropriated Retained Earnings (or Deficit) Due to Rounding	当期末処分利益金 (又は当期未処理損失金) 切捨差額	V1102

Unverteilter Gewinn (bzw. nicht zugewiesener Verlust) der laufenden Periode (Bilanzgewinn bzw. Bilanzverlust)	Unappropriated Retained Earnings (or Deficit) of the Current Period	当期末処分利益金 (又は当期末処理損失金)	V1103
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## 8.8. Data from Schedules of Tangible and Intangible Assets

Variableninhalt	Variable Content	項目	Variablenname/ Variable Name/ 変数名
Primärdatenschlüssel	Primary Data Key	データの主キー (プライマリ データ キー)	DATEN_ID
Firmenname	Company Name	会社名	NAME
Firmencode	Company Code	会社の証券コード	CODE
Branchencode	Industry Code	産業分類コード	BRANCHE
Rechnungsabschluß (jjmm)	Closing Date (yy/mm)	決算年月 (年月)	PERIODE
Datum der Eingabe/Änderung	Date of Input/Modification	入力又は修正の日付	EINGABE
Beginn der Rechnungsperiode	Begin of Accounting Period	事業年度自	RGZEITVON
Ende der Rechnungsperiode	End of Accounting Period	事業年度至	RGZEITBIS
Genauigkeit der Eingabe (T=Tsd./M=Mio. ) [betrifft nur Darstellung in Clipper- Datenmasken]	Accurateness of Input (T=thousands/M=millions) [concerns Display using Clipper-Data-Masks only]	入力の単位 ( T=千円 /M=百万円) [クリッパーのデータ枠組みだけの関係]	EINHEIT
Version Erfassungsbogen	Version of Data-Collection-Sheet	データシート バージョン	BOGEN
Rechnerisch fehlerfrei (J=Ja, N=Nein)	Numerically checked (J=Yes, N=No)	計算チェック (正=J、誤=N)	FEHLERFREI
Eingabesystem	Input-method	入力システム	SYSTEM
<b>Gebäude</b>	<b>Buildings</b>	<b>建物</b>	---
Gebäude: Stand zu Periodenbeginn (brutto)	Buildings: Acquisition Cost at the Beginning of the Period	建物: 期首残高 (総額)	V2001
Gebäude: Zunahmen während der Periode (brutto)	Buildings: Increase During the Period	建物: 当期増加 (総額)	V2002
Gebäude: Abnahmen während der Periode (brutto)	Buildings: Decrease During the Period	建物: 当期減少 (総額)	V2003

Gebäude: Zunahmen aus Fusionen (brutto)	Buildings: Increase Due to Mergers	建物: 合併に伴う増加 (総額)	V2004
Gebäude: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Buildings: Decrease Due to Disposal of Divisions	建物: 企業部等売却減少 (総額)	V2005
Gebäude: Stand am Periodenende (brutto)	Buildings: Acquisition Cost at the End of the Period	建物: 期末残高 (総額)	V2006
Gebäude: Abschreibungen der Periode	Buildings: Depreciation	建物: 当期減価償却	V2007
Gebäude: Kumulierte Abschreibungen	Buildings: Accumulated Depreciation	建物: 減価償却累計額	V2008
Gebäude: Saldo am Periodenende (netto)	Buildings: Book Value at the End of the Period	建物: 差引期末残高 (純額)	V2009
<b>Bauten</b>	<b>Structures</b>	<b>構築物</b>	---
Bauten: Stand zu Periodenbeginn (brutto)	Structures: Acquisition Cost at the Beginning of the Period	構築物: 期首残高 (総額)	V2010
Bauten: Zunahmen während der Periode (brutto)	Structures: Increase During the Period	構築物: 当期増加 (総額)	V2011
Bauten: Abnahmen während der Periode (brutto)	Structures: Decrease During the Period	構築物: 当期減少 (総額)	V2012
Bauten: Zunahmen aus Fusionen (brutto)	Structures: Increase Due to Mergers	構築物: 合併に伴う増加 (総額)	V2013
Bauten: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Structures: Decrease Due to Disposal of Divisions	構築物: 企業部等売却減少 (総額)	V2014
Bauten: Stand am Periodenende (brutto)	Structures: Acquisition Cost at the End of the Period	構築物: 期末残高 (総額)	V2015
Bauten: Abschreibungen der Periode	Structures: Depreciation	構築物: 当期減価償却	V2016
Bauten: Kumulierte Abschreibungen	Structures: Accumulated Depreciation	構築物: 減価償却累計額	V2017
Bauten: Saldo am Periodenende (netto)	Structures: Book Value at the End of the Period	構築物: 差引期末残高 (純額)	V2018
<b>Docks und Hellingen</b>	<b>Docks and Shipways</b>	<b>ドック及び船台</b>	---
Docks/Hellingen: Stand zu Periodenbeginn (brutto)	Docks/Shipways: Acquisition Cost at the Beginning of the Period	ドック/船台: 期首残高 (総額)	V2019

Docks/Hellingen: Zunahmen während der Periode (brutto)	Docks/Shipways: Increase During the Period	ドック/船台: 当期増加 (総額)	V2020
Docks/Hellingen: Abnahmen während der Periode (brutto)	Docks/Shipways: Decrease During the Period	ドック/船台: 当期減少 (総額)	V2021
Docks/Hellingen: Zunahmen aus Fusionen (brutto)	Docks/Shipways: Increase Due to Mergers	ドック/船台: 合併に伴う増加 (総額)	V2022
Docks/Hellingen: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Docks/Shipways: Decrease Due to Disposal of Divisions	ドック/船台: 企業部等売却減少 (総額)	V2023
Docks/Hellingen: Stand am Periodenende (brutto)	Docks/Shipways: Acquisition Cost at the End of the Period	ドック/船台: 期末残高 (総額)	V2024
Docks/Hellingen: Abschreibungen der Periode	Docks/Shipways: Depreciation	ドック/船台: 当期減価償却	V2025
Docks/Hellingen: Kumulierte Abschreibungen	Docks/Shipways: Accumulated Depreciation	ドック/船台: 減価償却累計額	V2026
Docks/Hellingen: Saldo am Periodenende (netto)	Docks/Shipways: Book Value at the End of the Period	ドック/船台: 差引期末残高 (純額)	V2027
<b>Maschinen und Anlagen</b>	<b>Machinery and Equipment</b>	<b>機械及び装置</b>	---
Maschinen/Anlagen: Stand zu Periodenbeginn (brutto)	Machinery/Equipment: Acquisition Cost at the Beginning of the Period	機械及び装置: 期首残高 (総額)	V2028
Maschinen/Anlagen: Zunahmen während der Periode (brutto)	Machinery/Equipment: Increase During the Period	機械及び装置: 当期増加 (総額)	V2029
Maschinen/Anlagen: Abnahmen während der Periode (brutto)	Machinery/Equipment: Decrease During the Period	機械及び装置: 当期減少 (総額)	V2030
Maschinen/Anlagen: Zunahmen aus Fusionen (brutto)	Machinery/Equipment: Increase Due to Mergers	機械及び装置: 合併に伴う増加 (総額)	V2031
Maschinen/Anlagen: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Machinery/Equipment: Decrease Due to Disposal of Divisions	機械及び装置: 企業部等売却減少 (総額)	V2032

Maschinen/Anlagen: Stand am Periodenende (brutto)	Machinery/Equipment: Acquisition Cost at the End of the Period	機械及び装置: 期末残高 (総額)	V2033
Maschinen/Anlagen: Abschreibungen der Periode	Machinery/Equipment: Depreciation	機械及び装置: 当期減価償却	V2034
Maschinen/Anlagen: Kumulierte Abschreibungen	Machinery/Equipment: Accumulated Depreciation	機械及び装置: 減価償却累計額	V2035
Maschinen/Anlagen: Saldo am Periodenende (netto)	Machinery/Equipment: Book Value at the End of the Period	機械及び装置: 差引期末残高 (純額)	V2036
<b>Transportmittel</b>	<b>Vehicles and Other Transportation Equipment</b>	<b>運搬具</b>	---
Transportmittel: Stand zu Periodenbeginn (brutto)	Vehicles etc.: Acquisition Cost at the Beginning of the Period	運搬具: 期首残高 (総額)	V2037
Transportmittel: Zunahmen während der Periode (brutto)	Vehicles etc.: Increase During the Period	運搬具: 当期増加 (総額)	V2038
Transportmittel: Abnahmen während der Periode (brutto)	Vehicles etc.: Decrease During the Period	運搬具: 当期減少 (総額)	V2039
Transportmittel: Zunahmen aus Fusionen (brutto)	Vehicles etc.: Increase Due to Mergers	運搬具: 合併に伴う増加 (総額)	V2040
Transportmittel: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Vehicles etc.: Decrease Due to Disposal of Divisions	運搬具: 企業部等売却減少 (総額)	V2041
Transportmittel: Stand am Periodenende (brutto)	Vehicles etc.: Acquisition Cost at the End of the Period	運搬具: 期末残高 (総額)	V2042
Transportmittel: Abschreibungen der Periode	Vehicles etc.: Depreciation	運搬具: 当期減価償却	V2043
Transportmittel: Kumulierte Abschreibungen	Vehicles etc.: Accumulated Depreciation	運搬具: 減価償却累計額	V2044

Transportmittel: Saldo am Periodenende (netto)	Vehicles etc.: Book Value at the End of the Period	運搬具: 差引期末残高 (純額)	V2045
<b>davon Landtransportmittel</b>	<b>Contained in Above: Ground Transport Equipment</b>	<b>陸上運搬具 (内数)</b>	---
Landtransportmittel: Stand zu Periodenbeginn (brutto)	Ground Transport Equipm.: Acquisition Cost at the Beginning of the Period	陸上運: 期首残高 (総額)	V2046
Landtransportmittel: Zunahmen während der Periode (brutto)	Ground Transport Equipm.: Increase During the Period	陸上運: 当期増加 (総額)	V2047
Landtransportmittel: Abnahmen während der Periode (brutto)	Ground Transport Equipm.: Decrease During the Period	陸上運: 当期減少 (総額)	V2048
Landtransportmittel: Zunahmen aus Fusionen (brutto)	Ground Transport Equipm.: Increase Due to Mergers	陸上運: 合併に伴う増加 (総額)	V2049
Landtransportmittel: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Ground Transport Equipm.: Decrease Due to Disposal of Divisions	陸上運: 企業部等売却減少 (総額)	V2050
Landtransportmittel: Stand am Periodenende (brutto)	Ground Transport Equipm.: Acquisition Cost at the End of the Period	陸上運: 期末残高 (総額)	V2051
Landtransportmittel: Abschreibungen der Periode	Ground Transport Equipm.: Depreciation	陸上運: 当期減価償却	V2052
Landtransportmittel: Kumulierte Abschreibungen	Ground Transport Equipm.: Accumulated Depreciation	陸上運: 減価償却累計額	V2053
Landtransportmittel: Saldo am Periodenende (netto)	Ground Transport Equipm.: Book Value at the End of the Period	陸上運: 差引期末残高 (純額)	V2054
<b>davon Schiffe</b>	<b>Contained in Above: Ships</b>	<b>船舶 (内数)</b>	---
Schiffe: Stand zu Periodenbeginn (brutto)	Ships: Acquisition Cost at the Beginning of the Period	船舶: 期首残高 (総額)	V2055
Schiffe: Zunahmen während der Periode (brutto)	Ships: Increase During the Period	船舶: 当期増加 (総額)	V2056

Schiffe: Abnahmen während der Periode (brutto)	Ships: Decrease During the Period	船舶: 当期減少 (総額)	V2057
Schiffe: Zunahmen aus Fusionen (brutto)	Ships: Increase Due to Mergers	船舶: 合併に伴う増加 (総額)	V2058
Schiffe: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Ships: Decrease Due to Disposal of Divisions	船舶: 企業部等売却減少 (総額)	V2059
Schiffe: Stand am Periodenende (brutto)	Ships: Acquisition Cost at the End of the Period	船舶: 期末残高 (総額)	V2060
Schiffe: Abschreibungen der Periode	Ships: Depreciation	船舶: 当期減価償却	V2061
Schiffe: Kumulierte Abschreibungen	Ships: Accumulated Depreciation	船舶: 減価償却累計額	V2062
Schiffe: Saldo am Periodenende (netto)	Ships: Book Value at the End of the Period	船舶: 差引期末残高 (純額)	V2063
<b>davon Flugzeuge</b>	<b>Contained in Above: Aircraft</b>	<b>航空機 (内数)</b>	---
Flugzeuge: Stand zu Periodenbeginn (brutto)	Aircraft: Acquisition Cost at the Beginning of the Period	航空機: 期首残高 (総額)	V2064
Flugzeuge: Zunahmen während der Periode (brutto)	Aircraft: Increase During the Period	航空機: 当期増加 (総額)	V2065
Flugzeuge: Abnahmen während der Periode (brutto)	Aircraft: Decrease During the Period	航空機: 当期減少 (総額)	V2066
Flugzeuge: Zunahmen aus Fusionen (brutto)	Aircraft: Increase Due to Mergers	航空機: 合併に伴う増加 (総額)	V2067
Flugzeuge: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Aircraft: Decrease Due to Disposal of Divisions	航空機: 企業部等売却減少 (総額)	V2068
Flugzeuge: Stand am Periodenende (brutto)	Aircraft: Acquisition Cost at the End of the Period	航空機: 期末残高 (総額)	V2069
Flugzeuge: Abschreibungen der Periode	Aircraft: Depreciation	航空機: 当期減価償却	V2070

Flugzeuge: Kumulierte Abschreibungen	Aircraft: Accumulated Depreciation	航空機: 減価償却累計額	V2071
Flugzeuge: Saldo am Periodenende (netto)	Aircraft: Book Value at the End of the Period	航空機: 差引期末残高 (純額)	V2072
<b>Werkzeuge, Mobiliar und Zubehör</b>	<b>Tools, Furniture and Fixtures</b>	<b>工具器具及び備品</b>	---
Werkzeuge/Mobiliar/Zubehör: Stand zu Periodenbeginn (brutto)	Tools/Furniture/Fixtures: Acquisition Cost at the Beginning of the Period	工具,器具,備品: 期首残高 (総額)	V2073
Werkzeuge/Mobiliar/Zubehör: Zunahmen während der Periode (brutto)	Tools/Furniture/Fixtures: Increase During the Period	工具,器具,備品: 当期増加 (総額)	V2074
Werkzeuge/Mobiliar/Zubehör: Abnahmen während der Periode (brutto)	Tools/Furniture/Fixtures: Decrease During the Period	工具,器具,備品: 当期減少 (総額)	V2075
Werkzeuge/Mobiliar/Zubehör: Zunahmen aus Fusionen (brutto)	Tools/Furniture/Fixtures: Increase Due to Mergers	工具,器具,備品: 合併に伴う増加 (総額)	V2076
Werkzeuge/Mobiliar/Zubehör: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Tools/Furniture/Fixtures: Decrease Due to Disposal of Divisions	工具,器具,備品: 企業部等売却減少 (総額)	V2077
Werkzeuge/Mobiliar/Zubehör: Stand am Periodenende (brutto)	Tools/Furniture/Fixtures: Acquisition Cost at the End of the Period	工具,器具,備品: 期末残高 (総額)	V2078
Werkzeuge/Mobiliar/Zubehör: Abschreibungen der Periode	Tools/Furniture/Fixtures: Depreciation	工具,器具,備品: 当期減価償却	V2079
Werkzeuge/Mobiliar/Zubehör: Kumulierte Abschreibungen	Tools/Furniture/Fixtures: Accumulated Depreciation	工具,器具,備品: 減価償却累計額	V2080
Werkzeuge/Mobiliar/Zubehör: Saldo am Periodenende (netto)	Tools/Furniture/Fixtures: Book Value at the End of the Period	工具,器具,備品: 差引期末残高 (純額)	V2081
<b>Anderes abschreibbares Sachanlagevermögen</b>	<b>Other Depreciable Tangible Fixed Assets</b>	<b>その他の償却可能有形固定資産</b>	---

Anderes abschreibbares SAV: Stand zu Periodenbeginn (brutto)	Other Depr. Tangible Fixed Assets: Acquisition Cost at the Beginning of the Period	他償却可能有形固定資産: 期首残高 (総額)	V2202
Anderes abschreibbares SAV: Zunahmen während der Periode (brutto)	Other Depr. Tangible Fixed Assets: Increase During the Period	他償却可能有形固定資産: 当期増加 (総額)	V2203
Anderes abschreibbares SAV: Abnahmen während der Periode (brutto)	Other Depr. Tangible Fixed Assets: Decrease During the Period	他償却可能有形固定資産: 当期減少 (総額)	V2204
Anderes abschreibbares SAV: Zunahmen aus Fusionen (brutto)	Other Depr. Tangible Fixed Assets: Increase Due to Mergers	他償却可能有形固定資産: 合併に伴う増加 (総額)	V2205
Anderes abschreibbares SAV: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Other Depr. Tangible Fixed Assets: Decrease Due to Disposal of Divisions	他償却可能有形固定資産: 企業部等売却減少 (総額)	V2206
Anderes abschreibbares SAV: Stand am Periodenende (brutto)	Other Depr. Tangible Fixed Assets: Acquisition Cost at the End of the Period	他償却可能有形固定資産: 期末残高 (総額)	V2207
Anderes abschreibbares SAV: Abschreibungen der Periode	Other Depr. Tangible Fixed Assets: Depreciation	他償却可能有形固定資産: 当期減価償却	V2208
Anderes abschreibbares SAV: Kumulierte Abschreibungen	Other Depr. Tangible Fixed Assets: Accumulated Depreciation	他償却可能有形固定資産: 減価償却累計額	V2209
Anderes abschreibbares SAV: Saldo am Periodenende (netto)	Other Depr. Tangible Fixed Assets: Book Value at the End of the Period	他償却可能有形固定資産: 差引期末残高 (純額)	V2210
<b>Grundstücke</b>	<b>Land</b>	<b>土地</b>	---
Grundstücke: Stand zu Periodenbeginn (brutto)	Land: Acquisition Cost at the Beginning of the Period	土地: 期首残高 (総額)	V2082
Grundstücke: Zunahmen während der Periode (brutto)	Land: Increase During the Period	土地: 当期増加 (総額)	V2083
Grundstücke: Abnahmen während der Periode (brutto)	Land: Decrease During the Period	土地: 当期減少 (総額)	V2084
Grundstücke: Zunahmen aus Fusionen (brutto)	Land: Increase Due to Mergers	土地: 合併に伴う増加 (総額)	V2085



Grundstücke: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Land: Decrease Due to Disposal of Divisions	土地: 企業部等売却減少 (総額)	V2086
Grundstücke: Saldo am Periodenende (netto)	Land: Book Value at the End of the Period	土地: 差引期末残高 (純額)	V2087
<b>Im Bau befindliche Anlagen</b>	<b>Construction in Progress</b>	<b>建設仮勘定</b>	---
Anlagen im Bau: Stand zu Periodenbeginn (brutto)	Construction in Progress: Acquisition Cost at the Beginning of the Period	建設仮勘定: 期首残高 (総額)	V2088
Anlagen im Bau: Zunahmen während der Periode (brutto)	Construction in Progress: Increase During the Period	建設仮勘定: 当期増加 (総額)	V2089
Anlagen im Bau: Abnahmen während der Periode (brutto)	Construction in Progress: Decrease During the Period	建設仮勘定: 当期減少 (総額)	V2090
Anlagen im Bau: Zunahmen aus Fusionen (brutto)	Construction in Progress: Increase Due to Mergers	建設仮勘定: 合併に伴う増加 (総額)	V2091
Anlagen im Bau: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Construction in Progress: Decrease Due to Disposal of Divisions	建設仮勘定: 企業部等売却減少 (総額)	V2092
Anlagen im Bau: Saldo am Periodenende (netto)	Construction in Progress: Book Value at the End of the Period	建設仮勘定: 差引期末残高 (純額)	V2093
<b>Sonstiges nicht abschreibbares Sachanlagevermögen</b>	<b>Other Non-Depreciable Tangible Fixed Assets</b>	<b>その他の償却不可能有形固定資産</b>	---
Sonstiges nicht abschreibbares SAV: Stand zu Periodenbeginn (brutto)	Other Non-Deprec. Tang. Fixed Assets: Acquisition Cost at the Beginning of the Period	他償却不可能有形固定資産: 期首残高 (総額)	V2094
Sonstiges nicht abschreibbares SAV: Zunahme während der Periode (brutto)	Other Non- Deprec. Tang. Fixed Assets: Increase During the Period	他償却不可能有形固定資産: 当期増加 (総額)	V2095
Sonstiges nicht abschreibbares SAV: Abnahmen während der Periode (brutto)	Other Non- Deprec. Tang. Fixed Assets: Decrease During the Period	他償却不可能有形固定資産: 当期減少 (総額)	V2096

Sonstiges nicht abschreibbares SAV: Zunahmen aus Fusionen (brutto)	Other Non- Deprec. Tang. Fixed Assets: Increase Due to Mergers	他償却不可能有形固定資産: 合併に 伴う増加 (総額)	V2097
Sonstiges nicht abschreibbares SAV: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Other Non- Deprec. Tang. Fixed Assets: Decrease Due to Disposal of Divisions	他償却不可能有形固定資産: 企業部等売却減少 (総額)	V2098
Sonstiges nicht abschreibbares SAV: Saldo am Periodenende	Other Non- Deprec. Tang. Fixed Assets: Book Value at the End of the Period	他償却不可能有形固定資産: 差引期 末残高 (純額)	V2099
Sonstiges nicht abschreibbares SAV: Saldo am Periodenende (netto)	Other Non- Deprec. Tang. Fixed Assets: Book Value at the End of the Period	他償却不可能有形固定資産: 差引期 末残高 (純額)	V2102
<b>(Summe Sachanlagevermögen)</b>	<b>Total Tangible Fixed Assets</b>	<b>有形固定資産合計</b>	---
Summe SAV: Stand zu Periodenbeginn (brutto)	Total Tang. Fixed Assets: Acquisition Cost at the Beginning of the Period	有形固定資産: 期首残高 (総額)	V2103
Summe SAV: Zunahmen während der Periode (brutto)	Total Tang. Fixed Assets: Increase During the Period	有形固定資産: 当期増加 (総額)	V2104
Summe SAV: Abnahmen während der Periode (brutto)	Total Tang. Fixed Assets: Decrease During the Period	有形固定資産: 当期減少 (総額)	V2105
Summe SAV: Zunahmen aus Fusionen (brutto)	Total Tang. Fixed Assets: Increase Due to Mergers	有形固定資産: 合併に伴う増加 (総額)	V2106
Summe SAV: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Total Tang. Fixed Assets: Decrease Due to Disposal of Divisions	有形固定資産: 企業部等売却減少 (総額)	V2107
Summe SAV: Stand am Periodenende (brutto)	Total Tang. Fixed Assets: Acquisition Cost at the End of the Period	有形固定資産: 期末残高 (総額)	V2108
Summe SAV: Abschreibungen der Periode	Total Tang. Fixed Assets: Depreciation	有形固定資産: 当期減価償却	V2109
Summe SAV: Kumulierte Abschreibungen	Total Tang. Fixed Assets: Accumulated Depreciation	有形固定資産: 減価償却累計額	V2110
Summe SAV: Saldo am Periodenende (netto)	Total Tang. Fixed Assets: Book Value at the End of the Period	有形固定資産: 差引期末残高 (純額)	V2111
<b>Gewerbliche Schutzrechte</b>	<b>Industrial Property Rights</b>	<b>工業所有権</b>	---

Gewerbliche Schutzrechte: Stand zu Periodenbeginn (brutto)	Industrial Property Rights: Acquisition Cost at the Beginning of the Period	工業所有権: 期首残高 (総額)	V2157
Gewerbliche Schutzrechte: Zunahmen während der Periode (brutto)	Industrial Property Rights: Increase During the Period	工業所有権: 当期増加 (総額)	V2158
Gewerbliche Schutzrechte: Abnahmen während der Periode (brutto)	Industrial Property Rights: Decrease During the Period	工業所有権: 当期減少 (総額)	V2159
Gewerbliche Schutzrechte: Zunahmen aus Fusionen (brutto)	Industrial Property Rights: Increase Due to Mergers	工業所有権: 合併に伴う増加 (総額)	V2160
Gewerbliche Schutzrechte: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Industrial Property Rights: Decrease Due to Disposal of Divisions	工業所有権: 企業部等売却減少 (総額)	V2161
Gewerbliche Schutzrechte: Stand am Periodenende (brutto)	Industrial Property Rights: Acquisition Cost at the End of the Period	工業所有権: 期末残高 (総額)	V2162
Gewerbliche Schutzrechte: Abschreibungen der Periode	Industrial Property Rights: Depreciation	工業所有権: 当期減価償却	V2163
Gewerbliche Schutzrechte: Kumulierte Abschreibungen	Industrial Property Rights: Accumulated Depreciation	工業所有権: 減価償却累計額	V2164
Gewerbliche Schutzrechte: Saldo am Periodenende (netto)	Industrial Property Rights: Book Value at the End of the Period	工業所有権: 差引期末残高 (純額)	V2165
<b>davon: Patentrechte und Know-how-Nutzungsrechte</b>	<b>Contained in Above: Patents and Know-How Usage Rights</b>	<b>特許権(実施権)及び技術使用权 (内数)</b>	---
Patente etc.: Stand zu Periodenbeginn (brutto)	Patents etc.: Acquisition Cost at the Beginning of the Period	特許権等: 期首残高 (総額)	V2112
Patente etc.: Zunahmen während der Periode (brutto)	Patents etc.: Increase During the Period	特許権等: 当期増加 (総額)	V2113
Patente etc.: Abnahmen während der Periode (brutto)	Patents etc.: Decrease During the Period	特許権等: 当期減少 (総額)	V2114
Patente etc.: Zunahmen aus Fusionen (brutto)	Patents etc.: Increase Due to Mergers	特許権等: 合併に伴う増加 (総額)	V2115

Patente etc.: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Patents etc.: Decrease Due to Disposal of Divisions	特許権等: 企業部等売却減少 (総額)	V2116
Patente etc.: Stand am Periodenende (brutto)	Patents etc.: Acquisition Cost at the End of the Period	特許権等: 期末残高 (総額)	V2117
Patente etc.: Abschreibungen der Periode	Patents etc.: Depreciation	特許権等: 当期減価償却	V2118
Patente etc.: Kumulierte Abschreibungen	Patents etc.: Accumulated Depreciation	特許権等: 減価償却累計額	V2119
Patente etc.: Saldo am Periodenende (netto)	Patents etc.: Book Value at the End of the Period	特許権等: 差引期末残高 (純額)	V2120
<b>davon: Warenzeichenrechte, Gebrauchsmusterrechte</b>	<b>Contained in Above: Trademarks and Industrial Design Rights</b>	<b>商標権・意匠権 (内数)</b>	---
Warenzeichenrechte etc.: Stand zu Periodenbeginn (brutto)	Trademarks etc.: Acquisition Cost at the Beginning of the Period	商意権等: 期首残高 (総額)	V2130
Warenzeichenrechte etc.: Zunahmen während der Periode (brutto)	Trademarks etc.: Increase During the Period	商意権等: 当期増加 (総額)	V2131
Warenzeichenrechte etc.: Abnahmen während der Periode (brutto)	Trademarks etc.: Decrease During the Period	商意権等: 当期減少 (総額)	V2132
Warenzeichenrechte etc.: Zunahmen aus Fusionen (brutto)	Trademarks etc.: Increase Due to Mergers	商意権等: 合併に伴う増加 (総額)	V2133
Warenzeichenrechte etc.: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Trademarks etc.: Decrease Due to Disposal of Divisions	商意権等: 企業部等売却減少 (総額)	V2134
Warenzeichenrechte etc.: Stand am Periodenende (brutto)	Trademarks etc.: Acquisition Cost at the End of the Period	商意権等: 期末残高 (総額)	V2135
Warenzeichenrechte etc.: Abschreibungen der Periode	Trademarks etc.: Depreciation	商意権等: 当期減価償却	V2136

Warenzeichenrechte etc.: Kumulierte Abschreibungen	Trademarks etc.: Accumulated Depreciation	商意権等: 減価償却累計額	V2137
Warenzeichenrechte etc.: Saldo am Periodenende (netto)	Trademarks etc.: Book Value at the End of the Period	商意権等: 差引期末残高 (純額)	V2138
<b>Goodwill</b>	<b>Goodwill</b>	<b>営業権</b>	---
Goodwill: Stand zu Periodenbeginn (brutto)	Goodwill: Acquisition Cost at the Beginning of the Period	営業権: 期首残高 (総額)	V2166
Goodwill: Zunahmen während der Periode (brutto)	Goodwill: Increase During the Period	営業権: 当期増加 (総額)	V2167
Goodwill: Abnahmen während der Periode (brutto)	Goodwill: Decrease During the Period	営業権: 当期減少 (総額)	V2168
Goodwill: Zunahmen aus Fusionen (brutto)	Goodwill: Increase Due to Mergers	営業権: 合併に伴う増加 (総額)	V2169
Goodwill: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Goodwill: Decrease Due to Disposal of Divisions	営業権: 企業部等売却減少 (総額)	V2170
Goodwill: Stand am Periodenende (brutto)	Goodwill: Acquisition Cost at the End of the Period	営業権: 期末残高 (総額)	V2171
Goodwill: Abschreibungen der Periode	Goodwill: Depreciation	営業権: 当期減価償却	V2172
Goodwill: Kumulierte Abschreibungen	Goodwill: Accumulated Depreciation	営業権: 減価償却累計額	V2173
Goodwill: Saldo am Periodenende (netto)	Goodwill: Book Value at the End of the Period	営業権: 差引期末残高 (純額)	V2174
<b>Pachtbesitz</b>	<b>Leased Land</b>	<b>借地権</b>	---
Pachtbesitz: Stand zu Periodenbeginn	Leased Land: Acquisition Cost at the Beginning of the Period	借地権: 期首残高 (総額)	V2220
Pachtbesitz: Zunahmen während der Periode (brutto)	Leased Land: Increase During the Period	借地権: 当期増加 (総額)	V2221
Pachtbesitz: Abnahmen während der Periode (brutto)	Leased Land: Decrease During the Period	借地権: 当期減少 (総額)	V2222
Pachtbesitz: Zunahmen aus Fusionen	Leased Land: Increase Due to Mergers	借地権: 合併に伴う増加 (総額)	V2223
Pachtbesitz: Abnahmen aus Veräußerungen von Betriebsteilen etc.	Leased Land: Decrease Due to Disposal of Divisions	借地権: 企業部等売却減少 (総額)	V2224

Pachtbesitz: Saldo am Periodenende	Leased Land: Book Value at the End of the Period	借地権: 差引期末残高 (純額)	V2228
<b>Anlagennutzungsrechte</b>	<b>Facility Rights</b>	<b>施設利用権</b>	---
Anlagennutzungsrechte: Stand zu Periodenbeginn (brutto)	Facility Rights: Acquisition Cost at the Beginning of the Period	施設利用権: 期首残高 (総額)	V2121
Anlagennutzungsrechte: Zunahmen während der Periode (brutto)	Facility Rights: Increase During the Period	施設利用権: 当期増加 (総額)	V2122
Anlagennutzungsrechte: Abnahmen während der Periode (brutto)	Facility Rights: Decrease During the Period	施設利用権: 当期減少 (総額)	V2123
Anlagennutzungsrechte: Zunahmen aus Fusionen (brutto)	Facility Rights: Increase Due to Mergers	施設利用権: 合併に伴う増加 (総額)	V2124
Anlagennutzungsrechte: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Facility Rights: Decrease Due to Disposal of Divisions	施設利用権: 企業部等売却減少 (総額)	V2125
Anlagennutzungsrechte: Stand am Periodenende (brutto)	Facility Rights: Acquisition Cost at the End of the Period	施設利用権: 期末残高 (総額)	V2126
Anlagennutzungsrechte: Abschreibungen der Periode	Facility Rights: Depreciation	施設利用権: 当期減価償却	V2127
Anlagennutzungsrechte: Kumulierte Abschreibungen	Facility Rights: Accumulated Depreciation	施設利用権: 減価償却累計額	V2128
Anlagennutzungsrechte: Saldo am Periodenende (netto)	Facility Rights: Book Value at the End of the Period	施設利用権: 差引期末残高 (純額)	V2129
<b>Bergbaurechte</b>	<b>Mining Rights</b>	<b>鉱業権</b>	---
Bergbaurechte: Stand zu Periodenbeginn (brutto)	Mining Rights: Acquisition Cost at the Beginning of the Period	鉱業権: 期首残高 (総額)	V2139
Bergbaurechte: Zunahmen während der Periode (brutto)	Mining Rights: Increase During the Period	鉱業権: 当期増加 (総額)	V2140
Bergbaurechte: Abnahmen während der Periode (brutto)	Mining Rights: Decrease During the Period	鉱業権: 当期減少 (総額)	V2141
Bergbaurechte: Zunahmen aus Fusionen (brutto)	Mining Rights: Increase Due to Mergers	鉱業権: 合併に伴う増加 (総額)	V2142

Bergbaurechte: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Mining Rights: Decrease Due to Disposal of Divisions	鉱業権: 企業部等売却減少 (総額)	V2143
Bergbaurechte: Stand am Periodenende (brutto)	Mining Rights: Acquisition Cost at the End of the Period	鉱業権: 期末残高 (総額)	V2144
Bergbaurechte: Abschreibungen der Periode	Mining Rights: Depreciation	鉱業権: 当期減価償却	V2145
Bergbaurechte: Kumulierte Abschreibungen	Mining Rights: Accumulated Depreciation	鉱業権: 減価償却累計額	V2146
Bergbaurechte: Saldo am Periodenende (netto)	Mining Rights: Book Value at the End of the Period	鉱業権: 差引期末残高 (純額)	V2147
<b>Telefonnutzungsrechte</b>	<b>Telephone Access Rights</b>	<b>電話加入権</b>	---
Telefonnutzungsrechte: Stand zu Periodenbeginn (brutto)	Telephone Access Rights: Acquisition Cost at the Beginning of the Period	電話加入権: 期首残高 (総額)	V2148
Telefonnutzungsrechte: Zunahmen während der Periode (brutto)	Telephone Access Rights: Increase During the Period	電話加入権: 当期増加 (総額)	V2149
Telefonnutzungsrechte: Abnahmen während der Periode (brutto)	Telephone Access Rights: Decrease During the Period	電話加入権: 当期減少 (総額)	V2150
Telefonnutzungsrechte: Zunahmen aus Fusionen (brutto)	Telephone Access Rights: Increase Due to Mergers	電話加入権: 合併に伴う増加 (総額)	V2151
Telefonnutzungsrechte: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Telephone Access Rights: Decrease Due to Disposal of Divisions	電話加入権: 企業部等売却減少 (総額)	V2152
Telefonnutzungsrechte: Stand am Periodenende (brutto)	Telephone Access Rights: Acquisition Cost at the End of the Period	電話加入権: 期末残高 (総額)	V2153
Telefonnutzungsrechte: Abschreibungen der Periode	Telephone Access Rights: Depreciation	電話加入権: 当期減価償却	V2154
Telefonnutzungsrechte: Kumulierte Abschreibungen	Telephone Access Rights: Accumulated Depreciation	電話加入権: 減価償却累計額	V2155
Telefonnutzungsrechte: Saldo am Periodenende (netto)	Telephone Access Rights: Book Value at the End of the Period	電話加入権: 差引期末残高 (純額)	V2156

<b>Sonstiges immaterielles Anlagevermögen</b>	<b>Other Intangible Fixed Assets</b>	<b>その他の無形固定資産</b>	<b>---</b>
Sonstiges immaterielles AV: Stand zu Periodenbeginn (brutto)	Other Intang. Fixed Assets: Acquisition Cost at the Beginning of the Period	他無形固定資産: 期首残高 (総額)	V2175
Sonstiges immaterielles AV: Zunahmen während der Periode (brutto)	Other Intang. Fixed Assets: Increase During the Period	他無形固定資産: 当期増加 (総額)	V2176
Sonstiges immaterielles AV: Abnahmen während der Periode (brutto)	Other Intang. Fixed Assets: Decrease During the Period	他無形固定資産: 当期減少 (総額)	V2177
Sonstiges immaterielles AV: Zunahmen aus Fusionen (brutto)	Other Intang. Fixed Assets: Increase Due to Mergers	他無形固定資産: 合併に伴う増加 (総額)	V2178
Sonstiges immaterielles AV: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Other Intang. Fixed Assets: Decrease Due to Disposal of Divisions	他無形固定資産: 企業部等売却減少 (総額)	V2179
Sonstiges immaterielles AV: Stand am Periodenende (brutto)	Other Intang. Fixed Assets: Acquisition Cost at the End of the Period	他無形固定資産: 期末残高 (総額)	V2180
Sonstiges immaterielles AV: Abschreibungen der Periode	Other Intang. Fixed Assets: Depreciation	他無形固定資産: 当期減価償却	V2181
Sonstiges immaterielles AV: Kumulierte Abschreibungen	Other Intang. Fixed Assets: Accumulated Depreciation	他無形固定資産: 減価償却累計額	V2182
Sonstiges immaterielles AV: Saldo am Periodenende (netto)	Other Intang. Fixed Assets: Book Value at the End of the Period	他無形固定資産: 差引期末残高 (純額)	V2183
<b>Summe immaterielles Anlagevermögen</b>	<b>Total Intangible Fixed Assets</b>	<b>無形固定資産合計</b>	<b>---</b>
Summe immaterielles AV: Stand zu Periodenbeginn (brutto)	Total Intang. Fixed Assets: Acquisition Cost at the Beginning of the Period	無形固定資産: 期首残高 (総額)	V2184
Summe immaterielles AV: Zunahmen während der Periode (brutto)	Total Intang. Fixed Assets: Increase During the Period	無形固定資産: 当期増加 (総額)	V2185
Summe immaterielles AV: Abnahmen während der Periode (brutto)	Total Intang. Fixed Assets: Decrease During the Period	無形固定資産: 当期減少 (総額)	V2186
Summe immaterielles AV: Zunahmen aus Fusionen (brutto)	Total Intang. Fixed Assets: Increase Due to Mergers	無形固定資産: 合併に伴う増加 (総額)	V2187



Summe immaterielles AV: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Total Intang. Fixed Assets: Decrease Due to Disposal of Divisions	無形固定資産: 企業部等売却減少 (総額)	V2188
Summe immaterielles AV: Stand am Periodenende (brutto)	Total Intang. Fixed Assets: Acquisition Cost at the End of the Period	無形固定資産: 期末残高 (総額)	V2189
Summe immaterielles AV: Abschreibungen der Periode	Total Intang. Fixed Assets: Depreciation	無形固定資産: 当期減価償却	V2190
Summe immaterielles AV: Kumulierte Abschreibungen	Total Intang. Fixed Assets: Accumulated Depreciation	無形固定資産: 減価償却累計額	V2191
Summe immaterielles AV: Saldo am Periodenende (netto)	Total Intang. Fixed Assets: Book Value at the End of the Period	無形固定資産: 差引期末残高 (純額)	V2192
<b>Langfristige aktivische Rechnungsabgrenzungsposten</b>	<b>Long-Term Prepaid Expenses</b>	<b>長期前払費用</b>	---
Lfr. akt. RAP: Stand zu Periodenbeginn (brutto)	Long-Term Prepaid Expenses: Acquisition Cost at the Beginning of the Period	長期前払費用: 期首残高 (総額)	V2193
Lfr. akt. RAP: Zunahmen während der Periode (brutto)	Long-Term Prepaid Expenses: Increase During the Period	長期前払費用: 当期増加 (総額)	V2194
Lfr. akt. RAP: Abnahmen während der Periode (brutto)	Long-Term Prepaid Expenses: Decrease During the Period	長期前払費用: 当期減少 (総額)	V2195
Lfr. akt. RAP: Zunahmen aus Fusionen (brutto)	Long-Term Prepaid Expenses: Increase Due to Mergers	長期前払費用: 合併に伴う増加 (総額)	V2196
Lfr. akt. RAP: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Long-Term Prepaid Expenses: Decrease Due to Disposal of Divisions	長期前払費用: 企業部等売却減少 (総額)	V2197
Lfr. akt. RAP: Stand am Periodenende (brutto)	Long-Term Prepaid Expenses: Acquisition Cost at the End of the Period	長期前払費用: 期末残高 (総額)	V2198
Lfr. akt. RAP: Abschreibungen der Periode	Long-Term Prepaid Expenses: Depreciation	長期前払費用: 当期減価償却	V2199

Lfr. akt. RAP: Kumulierte Abschreibungen	Long-Term Prepaid Expenses: Accumulated Depreciation	長期前払費用: 減価償却累計額	V2200
Lfr. akt. RAP: Saldo am Periodenende (netto)	Long-Term Prepaid Expenses: Book Value at the End of the Period	長期前払費用: 差引期末残高 (純額)	V2201
<b>Transitorisches Vermögen</b>	<b>Deferred Assets</b>	<b>繰延資産</b>	---
Transitorisches Vermögen: Stand zu Periodenbeginn (brutto)	Deferred Assets: Acquisition Cost at the Beginning of the Period	繰延資産: 期首残高 (総額)	V2230
Transitorisches Vermögen: Zunahmen während der Periode (brutto)	Deferred Assets: Increase During the Period	繰延資産: 当期増加 (総額)	V2231
Transitorisches Vermögen: Abnahmen während der Periode (brutto)	Deferred Assets: Decrease During the Period	繰延資産: 当期減少 (総額)	V2232
Transitorisches Vermögen: Zunahmen aus Fusionen (brutto)	Deferred Assets: Increase Due to Mergers	繰延資産: 合併に伴う増加 (総額)	V2233
Transitorisches Vermögen: Abnahmen aus Veräußerungen von Betriebsteilen etc. (brutto)	Deferred Assets: Decrease Due to Disposal of Divisions	繰延資産: 企業部等売却減少(総額)	V2234
Transitorisches Vermögen: Stand am Periodenende (brutto)	Deferred Assets: Acquisition Cost at the End of the Period	繰延資産: 期末残高(総額)	V2235
Transitorisches Vermögen: Abschreibungen der Periode	Deferred Assets: Depreciation	繰延資産: 当期減価償却	V2236
Transitorisches Vermögen: Kumulierte Abschreibungen	Deferred Assets: Accumulated Depreciation	繰延資産: 減価償却累計額	V2237
Transitorisches Vermögen: Saldo am Periodenende (netto)	Deferred Assets: Book Value at the End of the Period	繰延資産: 差引期末残高(純額)	V2238

## 8.9. Data From Schedule of Cost of Goods Sold and Schedule of Distribution of Profits

Variableninhalt	Variable Content	項目	Variablenname/ Variable Name/ 変数名
Primärdatenschlüssel	Primary Data Key	データの主キー (プライマリ データ キー)	DATEN_ID
Firmenname	Company Name	会社名	NAME
Firmencode	Company Code	会社の証券コード	CODE
Branchencode	Industry Code	産業分類コード	BRANCHE
Rechnungsabschluß (jjmm)	Closing Date (yy mm)	決算年月 (年月)	PERIODE
Datum der Eingabe/Änderung	Date of Input/Modification	入力か修正の日付	EINGABE
Beginn der Rechnungsperiode	Begin of Accounting Period	事業年度自	RGZEITVON
Ende der Rechnungsperiode	End of Accounting Period	事業年度至	RGZEITBIS
Genauigkeit der Eingabe (T=Tsd./M=Mio. ) [betrifft nur Darstellung in Clipper- Datenmasken]	Accurateness of Input (T=thousands/M=millions) [concerns Display using Clipper-Data-Masks only]	入力の単位 ( T=千円 /M=百万円) [クリッパーのデータ枠組みだけの関係]	EINHEIT
Version Erfassungsbogen	Version of Data-Collection-Sheet	データシート バージョン	BOGEN
Rechnerisch fehlerfrei (J=Ja, N=Nein)	Numerically checked (J=Yes, N=No)	計算チェック (正=J、誤=N)	FEHLERFREI
Eingabesystem	Input-method	入力システム	SYSTEM
<b>Detaillierte Herstellungskostenrechnung</b>	<b>Detailed Statement of Cost of Goods Manufactured</b>	<b>製造原価明細書</b>	---
<b>I . Materialkosten</b>	<b>I . Material Costs</b>	<b>I . 材料費</b>	V3001
Nachrichtlich: Kauf von Produkten von außerhalb	Memo: External Purchases of Products	外注製品	V3002
<b>II . Löhne etc. gesamt</b>	<b>II . Labor Costs</b>	<b>II . 労務費</b>	V3003
<b>III . Aufwendungen, Overhead, Gemeinkosten</b>	<b>III . Overhead Expenses</b>	<b>III . 経費</b>	V3009
Nachrichtlich: Aufwendungen für Fremdfertigung	Memo: Expenses for Subcontracted Production	外注加工費 (内数)	V3004

Nachrichtlich: Patentgebühren, Know-how, etc.	Memo: License Fees, Know-How etc.	特許権使用料 (内数)	V3005
Nachrichtlich: Abschreibungen	Memo: Depreciation	減価償却費 (内数)	V3006
Nachrichtlich: Reparaturkosten	Memo: Expenses for Repairs	修繕料 (内数)	V3007
Nachrichtlich: Sonstiges	Memo: Other	その他 (内数)	V3008
Rundungsdifferenzen allgemeine Herstellungskosten	Differences in Total Manufacturing Cost due to Rounding	当期総製造費用切捨差額	V3010
Summe Herstellungskosten	Total Manufacturing Cost	当期総製造費用	V3011
Lagerbestand an unfertigen und Halbfertigprodukten zu Periodenbeginn	Opening Inventory of Work in Process (Semi-Finished Products and Goods in Process)	期首仕掛品棚卸高	V3012
Übertragungen von anderen Konten	Transfer From Other Accounts	他勘定への振替高	V3013
Übertragungen an andere Konten	Transfer to Other Accounts	他勘定からの振替高	V3014
Lagerbestand an unfertigen und Halbfertigprodukten zum Periodenende	Closing Inventory of Work in Process (Semi-Finished Products and Goods in Process)	期末仕掛品棚卸高	V3015
Rundungsdifferenzen Herstellungskosten der in der Periode erstellten Produkte	Differences in Cost of Finished Goods Manufactured due to Rounding	当期製品製造原価切捨差額	V3016
Herstellungskosten der in der Periode erstellten Produkte	Cost of Finished Goods Manufactured During the Period	当期製品製造原価	V3017
<b>Gewinnverwendungsrechnung</b>	<b>Statement of Distribution of Profits</b>	<b>利益処分計算書</b>	
<b>I . Nicht ausgeschütteter Gewinn bzw. unverteilter Verlust der Periode</b>	<b>I . Unappropriated Retained Earnings at the End of the Period</b>	<b>I . 当期末処分利益金又は当期末処理損失</b>	V3101
<b>II . Auflösung von (zweckgebundenen) Rücklagen</b>	<b>II . Reversal of appropriated Reserves</b>	<b>II . 任意積立金取崩高</b>	---
Auflösung von Dividendenrücklagen	Reversal of Reserve for Dividends	配当積立金取崩高	V3102
Auflösung von Rücklagen für Zwischendividenden	Reversal of Reserve for Interim Dividends	中間配当積立金取崩高	V3103

Auflösung von Rücklagen für komprimierte Buchungen	Reversal of Reserve for Compressed Entry	圧縮記帳積立金取崩高	V3104
Auflösung von Rücklagen für Verluste aus Investitionen in Übersee	Reversal of Reserve for Overseas Investment Losses	海外投資等損失準備金取崩高	V3105
Auflösung von Rücklagen für Verluste aus dem Rückkauf von EDV-Anlagen	Reversal of Computer Repurchase Loss Reserve	電算機買戻損失積立金取崩高	V3106
Auflösung von Rücklagen für Computerprogramme	Reversal of Reserve for Computer Programs etc.	プログラム等積立金取崩高	V3107
Auflösung von Rücklagen für Sonderabschreibungen	Reversal of Reserve for Special Depreciation	特別償却準備金取崩高	V3108
Auflösung von Rücklagen für Forschung und Entwicklung	Reversal of Reserve for Research and Development	研究開発積立金取崩高	V3109
Auflösung von Rücklagen für Pensionszahlungen	Reversal of Reserve for Retirement Allowance	退職給与積立金取崩高	V3110
Auflösung von Rücklagen für Preisschwankungen	Reversal of Reserve for Price Fluctuations	価格変動積立金取崩高	V3111
Auflösung von Rücklagen für die Entwicklung von Märkten in Übersee	Reversal of Reserve for the Development of Overseas Markets	海外市場開拓準備金取崩高	V3112
Auflösung von Rücklagen für Umweltschutz	Reversal of Reserve for Environmental Protection	公害防止準備金取崩高	V3113
Auflösung von Rücklagen für Wechselkursschwankungen	Reversal of Reserve for Exchange Rate Fluctuations	為替変動準備金取崩高	V3114
Auflösung von Allgemeinen Rücklagen	Reversal of General Reserve	別途積立金取崩高	V3115
Auflösung von Sonderrücklagen	Reversal of Special Reserve	特別積立金取崩高	V3116
Auflösung von sonstigen Rücklagen	Reversal of Other Reserves	その他の任意積立金取崩高	V3117

Rundungsdifferenzen Auflösung (freier) Rücklagen	Differences in Reversal of Reserves due to Rounding	任意積立金取崩額切捨差額	V3118
Summe Auflösung (freier) Rücklagen	Total Reversal of Reserves	任意積立金取崩高合計	V3119
Rundungsdifferenzen Summe zur Ausschüttung verfügbare Mittel	Differences in Funds Available for Appropriation due to Rounding	可処分資金切捨差額	V3120
Summe (der zur Ausschüttung verfügbaren Mittel)	Total of Funds Available for Appropriation	可処分資金	V3121
<b>III. Gewinnverwendung</b>	<b>III. Appropriation and Distribution of Funds</b>	<b>III. 利益金処分額</b>	
Gewinnrücklagen	Appropriation for Legal Reserve	利益準備金	V3122
Dividenden	Cash Dividends	配当金	V3123
Boni (gesamt)	Bonuses (Total)	役員賞与金	V3124
davon: Boni für Direktoren (ohne interne Rechnungsprüfer)	Contained in Above: Bonuses to Directors	監査役以外の取締役賞与金 (内数)	V3125
davon: Boni für interne Rechnungsprüfer	Contained in Above: Bonuses to Statutory Auditors	監査役の賞与金 (内数)	V3126
Einstellung in (freie) Rücklagen	Appropriation for Reserves	任意積立金繰入額	
Einstellung in Dividenden- rücklagen	Appropriation for Dividend Reserve	配当(準備)積立金繰入額	V3127
Einstellung in Rücklagen für Zwischendividenden	Appropriation for Reserve for Interim Dividends	中間配当積立金繰入額	V3128
Einstellung in Rücklagen für komprimierte Buchungen	Appropriation for Reserve for Compressed Entry	圧縮記帳積立金繰入額	V3129
Einstellung in Rücklagen für Verluste aus Investitionen in Übersee	Appropriation for Reserve for Overseas Investment Losses	海外投資等損失準備金繰入額	V3130
Einstellung in Rücklagen für Verluste aus dem Rückkauf von EDV-Anlagen	Appropriation for Computer Repurchase Loss Reserve	電子計算機買戻損失準備金 繰入額	V3131

Einstellung in Rücklagen für Computerprogramme	Appropriation for Reserve for Computer Programs etc.	プログラム等準備金繰入額	V3132
Einstellung in Rücklagen für Sonderabschreibungen	Appropriation for Reserve for Special Depreciation	特別償却準備金繰入額	V3133
Einstellung in Rücklagen für Forschung und Entwicklung	Appropriation for Research and Development Reserve	研究開発積立金繰入額	V3134
Einstellung in Rücklagen für Pensionszahlungen	Appropriation for Reserve for Retirement Allowance	退職給与積立金繰入額	V3135
Einstellung in Rücklagen für Preisschwankungen	Appropriation for Reserve for Price Fluctuations	価格変動準備金繰入額	V3136
Einstellung in Rücklagen für die Entwicklung von Märkten in Übersee	Appropriation for Reserve for the Development of Overseas Markets	海外市場開拓準備金繰入額	V3137
Einstellung in Rücklagen für Umweltschutz	Appropriation for Reserve for Environmental Protection	公害防止準備金繰入額	V3138
Einstellung in Rücklagen für Wechselkursschwankungen	Appropriation for Reserve for Exchange Rate Fluctuations	為替変動準備金繰入額	V3139
Einstellung in Allgemeine Rücklagen	Appropriation for General Reserve	別途積立金繰入額	V3140
Einstellung in Sonder-rücklagen	Appropriation for Special Reserve	特別積立金繰入額	V3141
Einstellung in Sonstige Rücklagen	Appropriation for Other Reserves	その他の任委積立金繰入額	V3142
Rundungsdifferenzen Einstellung in (freie) Rücklagen	Differences in Appropriation for Reserves Due to Rounding	任意積立金繰入額切捨差額	V3143
Summe Einstellung in (freie) Rücklagen	Total Appropriation for Reserves	任意積立金繰入額合計	V3144

Rundungsdifferenzen verwendete Mittel	Differences in Appropriated and Distributed Funds Due to Rounding	利益金処分額合計切捨差額	V3145
Summe (der verwendeten Mittel)	Sum of Appropriated and Distributed Funds	利益金処分額合計	V3146
Rundungsdifferenzen Übertrag auf die Folgeperiode	Differences in Unappropriated Retained Earnings Carried Forward Due to Rounding	次期繰越利益金又は損失切捨差額	V3147
<b>IV. Übertrag auf die nächste Periode</b>	<b>IV. Unappropriated Retained Earnings Carried Forward</b>	<b>IV. 次期繰越利益金又は損失</b>	V3148



### 8.10. Table of Workfiles 1

Number	Name of Workfile in German	Name of Workfile in English	Formula
WF1001	Wachstumsrate des Sachanlagevermögens	Growth Rate of Tangible Fixed Assets	$(V0067 - V0067(t-1)) / V0067 * 100$
WF1002	Wachstumsrate des Eigenkapitals	Growth Rate of Shareholder's Equity	$((V0200 - V007) - (V0200(t-1) - V0007(t-1))) / (V0200 - V007) * 100$
WF1003	Verhältnis Marktwert zu Buchwert zum Bilanzstichtag	Ratio of Market Value to Book Value	$(AKTIEN * 0,001 * BK\_BILANZ + V0178) / (V0202 - V007 - V0123) * 100$
WF1004	Verhältnis Marktwert zu Buchwert mit Börsenkursen vom 31.03. (Buchwerte vom Bilanzstichtag)	Ratio of Market Value to Book Value Based on Stock Prices on 31.03. (Book Values at Closing Date of the Accounting Period)	$(AKTIEN * 0,001 * BK\_3103 + V0178) / (V0202 - V007 - V0123) * 100$
WF1005	Gesamtkapitalrentabilität nach Steuern	After-Tax Return on Total Capital	$(V1097 + V1052 + V1053 + 0,054 * V0166(t-1)) / (V0202 - V007 - V0123) * 100$
WF1006	Eigenkapitalrentabilität nach Steuern	After-Tax Return on Equity	$V1097 / (V0200 - V0007) * 100$
WF1007	Umsatzrentabilität nach Steuern <sup>1</sup>	Return on Sales <sup>1</sup>	$(V1097 + V1052 + V1053 + 0,054 * V0166(t-1)) / V1003 * 100$
WF1008	Wert des Sechsecks nach Albach	Value of Albach's Hexagon	$(WF1001 * WF1002 + WF1002 * WF1003 + WF1003 * WF1005 + WF1005 * WF1006 + WF1006 * WF1007 + WF1007 * WF1001) * 0,5\sin(60^\circ)$

WF1009	Sechseckwert mit Börsenkurs 31.03.	Value of Albach's Hexagon based on Stock Prices on 31.03	$(WF1001 * WF1002 + WF1002 * WF1004 + WF1004 * WF1005 + WF1005 * WF1006 + WF1006 * WF1007 + WF1007 * WF1001) * 0,5\sin(60^\circ)$
WF1010	Betriebliche Rentabilität des Gesamtkapitals	Return of Ordinary Operations on Total Capital	$V1066 / V0202 * 100$
WF1011	Umsatzrentabilität	Return to Sales	$V1066 / V1003 * 100$
WF1012	EK-Quote	Equity Ratio	$V0200 / V0202 * 100$
WF1013	FK-Quote	Liability Ratio	$V0178 / V0202 * 100$
WF1014	Langfristige Fremdkapitalquote <sup>2</sup>	Long-Term Liability Ratio <sup>2</sup>	$V0176 / V0202 * 100$
WF1015	Kurzfristige Fremdkapitalquote	Short-Term Liability Ratio	$V0158 / V0202 * 100$
WF1016	Verschuldungsgrad	Leverage Ratio	$V0178 / V0200 * 100$
WF1017	Umlaufvermögensintensität	Intensity of Current Assets	$V0032 / V0124 * 100$
WF1018	Anlagevermögensintensität (einschließlich Finanzanlagevermögen)	Intensity of Fixed Assets (Including Financial Assets)	$V0112 / V0124 * 100$
WF1019	Sachanlagenintensität des Gesamtvermögens	Intensity of Tangible Fixed Assets	$V0067 / V0124 * 100$
WF1020	Sachanlagenintensität des Anlagevermögens	Intensity of Tangible Fixed Assets Compared to Fixed Assets	$V0067 / V0122 * 100$

WF1021	Periodenabschreibungsquote auf das materielle und immaterielle Anlagevermögen	Ratio of Depreciation on Tangible and Intangible Fixed Assets of the Period to Tangible and Intangible Fixed Assets	$(V2109 + V2190) / (V0067 + V0080) * 100$
WF1022	Periodenabschreibungsquote auf das Sachanlagevermögen	Ratio of Depreciation on Tangible Fixed Assets of the Period to Tangible Fixed Assets	$2109 / V0067 * 100$
WF1023	Verhältnis des Umlaufvermögens zum Anlagevermögen	Ratio of Current Assets to Fixed Assets	$V0032 / V0112 * 100$
WF1024	Verhältnis des Umlaufvermögens zum Sachanlagevermögen	Ratio of Current Assets to Tangible Fixed Assets	$V0032 / V0067 * 100$
WF1025	(Sach-) Anlagendeckungsgrad I	(Tangible) Fixed Asset Ratio I	$V0200 / V0067 * 100$
WF1026	(Sach-) Anlagendeckungsgrad II	Ratio of Long-Term Capital to (Tangible) Fixed Assets II	$V0200 / (V0067 + V0176) * 100$
WF1027	Umschlagshäufigkeit des Gesamtkapitals	Total Capital Turnover Ratio (or Asset Turnover Ratio)	$V1003 / V0202 * 100$
WF1028	Umschlagshäufigkeit des Eigenkapitals	Equity Turnover Ratio	$V1003 / V0200 * 100$
WF1029	Werbeintensität des Umsatzes	Advertising and Promotion to Sales Ratio	$V1033 / V1003 * 100$

WF1030	F&E-Intensität des Umsatzes	R&D to Sales Ratio	$V1038 / V1003 * 100$
WF1031	Sachanlagevermögen pro Mitarbeiter	Tangible Fixed Assets per Employee	$V0067 / MITARB\_GES * 100$
WF1032	Umlaufvermögen pro Mitarbeiter	Current Assets per Employee	$V0032 / MITARB\_GES * 100$
WF1033	Umsatz pro Mitarbeiter	Sales per Employee	$V1003 / MITARB\_GES * 100$
WF1034	Jahresüberschuß nach Steuern pro Mitarbeiter	Net Income per Employee	$V1097 / MITARB\_GES * 100$
WF1035	Innerhalb eines Jahres zurückzuzahlende Anleihen, Wandelanleihen und Optionsanleihen	Current Portion of Bonds, Convertible Bonds and Bonds With Warrants	$V0129 + V0130 + V0131$
WF1036	Langfristige Anleihen, Wandelanleihen und Optionsanleihen <sup>2</sup>	Long-Term Bonds, Convertible Bonds and Bonds With Warrants	$V0159 + V0160 + V0161$
WF1037	Gesamte (Bank-) Kreditaufnahme	Total (Bank-) Borrowings	$V0128 + V0132 + V0162$
WF1038	(Gesamt-) Anlagedeckungsgrad I	(Total) Fixed Assets Ratio	$V0112 / V0200 * 100$
WF1039	Anteil kurzfristiger Darlehen an Gesamtdarlehen	Ratio of Short-Term Debt to Total Debt	$(V0128 + V0129 + V0130 + V0131 + V0132 + V0133) / (V0128 + V0129 + V0130 + V0131 + V0132 + V0133 + V0159 + V0160 + V0161 + V0162) * 100$
WF1040	Anteil langfristiger Darlehen <sup>2</sup> an Gesamtdarlehen	Ratio of Long-Term Debt <sup>2</sup> to Total Debt	$(V0159 + V0160 + V0161 + V0162) / (V0128 + V0129 + V0130 + V0131 + V0132 + V0133 + V0159 + V0160 + V0161 + V0162) * 100$

WF1041	Anteil Gesamtsumme langfristiger Anleihen <sup>2</sup> (Anleihen, Wandelanleihen und Optionsanleihen) an Gesamtdarlehen	Ratio of Total of Long-Term Bonds <sup>2</sup> (Bonds, Convertible Bonds and Bonds With Warrants) to Total Debt	$(V0159 + V0160 + V0161) / (V0128 + V0129 + V0130 + V0131 + V0132 + V0133 + V0159 + V0160 + V0161 + V0162) * 100$
WF1042	Anteil aller Anleihen (Anleihen, Wandelanleihen und Optionsanleihen) an Gesamtdarlehen und Marktwert des Eigenkapitals	Ratio of Total of Bonds (Bonds, Convertible Bonds and Bonds With Warrants) to Total Debt and Market Value of Shareholder's Equity	$(V0129 + V0130 + V0131 + V0159 + V0160 + V0161) / (V0128 + V0129 + V0130 + V0131 + V0132 + V0133 + V0159 + V0160 + V0161 + V0162 + 0,001 * AKTIEN * BK\_3103) * 100$
WF1043	Anteil von Forderungen an der Bilanzsumme	Ratio of Accounts Receivable to Balance Sheet Total	$(V0214 + V0022 + V0023 + V0024 + V0025 + V0086 + V0092 + V0089 + V0095 + V0219) / V0202 * 100$
WF1044	Anteil der Verbindlichkeiten an der Bilanzsumme	Ratio of Liabilities to Balance Sheet Total	= WF1013
WF1045	Verhältnis von Umlaufvermögen zu kurzfristigen Verbindlichkeiten	Current ratio (Quick Ratio)	$V0032 / V0158 * 100$
WF1046	Verhältnis von Anlagevermögen zu kurzfristigen Verbindlichkeiten	Fixed Ratio	$V0112 / V0158 * 100$
WF1047	Liquidität 1.Grades	Cash Ratio (Narrow Definition)	$V0001 / V0158 * 100$
WF1048	(Erweiterte) Liquidität I. Grades	Cash Ratio (Broader Definition)	$(V0001 + V0006) / V0158 * 100$

WF1049	Liquidität II. Grades	Ratio of Financial Current Assets to Current Liabilities	$(V0001 + V0006 + V0214 + V0022 + V0023 + V0024 + V0025) / V0158 * 100$
WF1050	Anteil der (Bank-) Darlehen an der Bilanzsumme	Ratio of Bank Borrowings to Balance Sheet Total	$(V0128 + V0162) / V0202 * 100$
WF1051	Anteil der (Bank-) Darlehen an Gesamtdarlehen	Ratio of Bank Borrowings to Total debt	$(V0128 + V0162) / (V0128 + V0129 + V0130 + V0131 + V0132 + V0133 + V0159 + V0160 + V0161 + V0162) * 100$
WF1052	Anteil langfristiger (Bank-) Darlehen <sup>2</sup> an der Bilanzsumme	Ratio of Long-Term Bank Borrowings <sup>2</sup> to Balance Sheet Total	$V0162 / V0202 * 100$
WF1053	Anteil kurzfristiger (Bank-) Darlehen an der Bilanzsumme	Ratio of Short-Term Bank Borrowings to Balance Sheet Total	$V0128 / V0202 * 100$
WF1054	Gesamtdarlehensquote zu Gesamtdarlehen und Marktwert des Eigenkapitals	Ratio of Total Finance to Total Debt and Market Value of Shareholder's Equity	$(V0128 + V0129 + V0130 + V0131 + V0132 + V0133 + V0159 + V0160 + V0161 + V0162) / (V0128 + V0129 + V0130 + V0131 + V0132 + V0133 + V0159 + V0160 + V0161 + V0162 + 0,001 * AKTIEN * BK\_3103) * 100$
WF1055	Anteil des Gewinns vor Steuern an der Bilanzsumme	Ratio of Pretax Profit to Balance Sheet Total	$V1091 / V0202 * 100$
WF1056	Return on Investment	Return on Investment	= WF1005
WF1057	Cash Flow	Cash Flow	$(V1097 + V1052 + V1053 + 0,054 * V0166(t-1) + V2109 + V2190 + V0107 + V0207 - V0207(t-1)) / (V0202 - V0007 - V0123) * 100$
WF1058	Wachstumsrate des Umsatzes	Growth rate of sales	$(V1003 - V1003(t-1)) / V1003 * 100$
WF1059	Aktienrendite	Equity return ( yield on shares)	$(BK\_BILANZ + V3123 - BK\_BILANZ(t-1)) / (BK\_BILANZ(t-1) * 100$

WF1060	Langfristige Bankverbindlichkeitsquote	Ratio of long-term bank loans	$V0162 / (V0128 + V0162) * 100$
WF1061	Langfristige Verbindlichkeitsquote	Ratio of long-term liabilities to total liabilities	$V0176 / V0178 * 100$
WF1062	Kurzfristige Bankverbindlichkeitsquote	Ratio of short-term bank loans	$V0128 / (V0128 + V0162) * 100$
WF1063	Kurzfristige Verbindlichkeitsquote	Ratio of long-term liabilities to total liabilities	$V0158 / V0178 * 100$
WF1064	Zinsquote	Interest on long-term debt over total debt	$V0152 / V0178 * 100$
WF1065	Ausschüttungsquote	Ratio of distributed profit	$V3123 / (V1097 + V1052 + V1053 + 0,054 * V0166(t-1)) * 100$
WF1066	Logarithmierter Umsatz	Logarithm of V1003 (sales)	$\text{Log } V1003$
WF1067	Investitionen in Sachanlagevermögen je Mitarbeiter	Investment in tangible fixed assets per employee	$V2104 / \text{MITARB\_GES}$
WF1068	Wertschöpfung I (nach Verteilungsrechnung)	Value added I (basis is income received method)	$V1079 + V1137 + V1138 + V1142 + V3003 + V1130 + V1139 + V1037 + V1148 + V1151 + V1152 + V1115 + V1052 + V1053 + V1061 + V1091$
WF1069	Wertschöpfung II (nach Entstehungsrechnung)	Value added II (basis is output method)	$V1003 - V1039 - V1114 - V1131 - V3001 - V3004 - V3007$
WF1070	Wertschöpfung III (nach Abschreibung, nach Entstehungsrechnung)	Value added III (after depreciation, basis is output method)	$V1003 - V1039 - V1114 - V1131 - V3001 - V3004 - V3007 - V2109 - V2190 - V2199 - V2236$

WF1071	Wertschöpfung I pro Beschäftigten	Value added I per employee	$(V1079 + V1137 + V1138 + V1142 + V3003 + V1130 + V1139 + V1037 + V1148 + V1151 + V1152 + V1115 + V1052 + V1053 + V1061 + V1091) / MITARB\_GES$
WF1072	Wertschöpfung II pro Beschäftigten	Value added II per employee	$(V1003 - V1039 - V1114 - V1131 - V3001 - V3004 - V3007) / MITARB\_GES$
WF1073	Wertschöpfung III pro Beschäftigten	Value added III per employee	$(V1003 - V1039 - V1114 - V1131 - V3001 - V3004 - V3007 - V2109 - V2190 - V2199 - V2236) / MITARB\_GES$
WF1074	Wertschöpfungsquote I	Value added quota I	$(V1079 + V1137 + V1138 + V1142 + V3003 + V1130 + V1139 + V1037 + V1148 + V1151 + V1152 + V1115 + V1052 + V1053 + V1061 + V1091) / V1003$
WF1075	Wertschöpfungsquote II	Value added quota II	$(V1003 - V1039 - V1114 - V1131 - V3001 - V3004 - V3007) / V1003$
WF1076	Wertschöpfungsquote III	Value added quota III	$(V1003 - V1039 - V1114 - V1131 - V3001 - V3004 - V3007 - V2109 - V2190 - V2199 - V2236) / V1003$

#### Anmerkungen

- 1) Einschließlich des außerordentlichen Ergebnisses - Including Extraordinary Result.
- 2) In Japan werden alle Positionen mit einer Fristigkeit von über einem Jahr als langfristige Positionen bezeichnet - In Japan all positions with maturities longer than one year are named „long-term“.



### 8.11. Table of Workfiles 2

Number	German	English	Formula
WF2001	Eigenkapitalquote	Equity Ratio	$V0200 / V0202 * 100$
WF2002	Langfristiges Fremdkapital zu Gesamtkapital	Long-term debt over total capital	$V0178 / V0202 * 100$
WF2003	kurzfristiges Fremdkapital zu Gesamtkapital	Short-term debt over total capital	$V0158 / V0202 * 100$
WF2004	Sachanlagevermögen zu Gesamtkapital	Tangible fixed assets over total capital	$V0067 / V0202 * 100$
WF2005	Finanzanlagevermögen zu Gesamtkapital	Investments and other assets over total capital	$V0110 / V0202 * 100$
WF2006	Vorräte zu Gesamtkapital	Raw material and stocks over total capital	$(V0008 + V0012 + V0015 + V0016 + V0019 + V0020 - V0021) / V0202 * 100$
WF2007	Liquide Mittel zu Gesamtkapital	Liquid paper assets over total capital	$(V0001 + V0006) / V0202 * 100$
WF2008	Warenforderungen zu Gesamtkapital	Trades receivables over total capital	$V0214 / V0202 * 100$
WF2009	Vorleistungen zu Umsatz	Material costs over sales	$V3001 / V1003 * 100$

WF2010	Personalkosten zu Umsatz	Personnel expenses over sales	$(V1137 + V1138 + V1142 + V3003 + 0,055 \cdot V0166(t-1)) / V1003 * 100$
WF2011	Fremdkapitalzinsen zu Umsatz	Interest on long-term debt over sales	$(V1052 + V1053 + 0,055 \cdot V0166) / V1003 * 100$
WF2012	Abschreibungen zu Umsatz	Ratio of depreciation over sales	$(V2109 + V2190) / V1003 * 100$
WF2013	Ertragssteuern zu Umsatz	Income tax over sales	$(V1037 + V1092 + V1156 - V1095) / V1003 * 100$
WF2014	Eigenkapitaleinkommen zu Umsatz	Ratio of income for shareholders' equity over sales	$V1097 / V1003 * 100$
WF2015	Property Compensation zu Umsatz	Property compensation over sales	$(V1043 + 0,055 \cdot V0166) / V1003 * 100$
WF2016	Gesamtleistung zu Umsatz	Total output over sales	$(V1003 + V1016 - 1008) / V1003 * 100$
WF2017	Vorleistungen zu Gesamtleistung	Material costs over total output	$V3001 / (V1003 + V1016 - 1008) * 100$
WF2018	Personalkosten zu Gesamtleistung	Personnel expenses over total output	$(V1137 + V1138 + V1142 + V3003 + 0,055 \cdot V0166(t-1)) / (V1003 + V1016 - V1008) * 100$
WF2019	Fremdkapitalzinsen zu Gesamtleistung	Interest on long-term debt over total output	$(V1052 + V1053 + 0,055 \cdot V0166) / (V1003 + V1016 - 1008) * 100$

WF2020	Abschreibungen zu Gesamtleistung	Depreciation over total output	$(V2109 + V2190) / (V1003 + V1016 - 1008) * 100$
WF2021	Ertragssteuern zu Gesamtleistung	Income tax over total output	$(V1037 + V1092 + V1156 - V1095) / (V1003 + V1016 - 1008) * 100$
WF2022	Eigenkapitaleinkommen zu Gesamtleistung	Ratio of income for shareholders' equity over total output	$V1097 / (V1003 + V1016 - 1008) * 100$
WF2023	Property Compensation zu Gesamtleistung	Property Compensation over total output	$(V1043 + 0,055 * V0166) / (V1003 + V1016 - 1008) * 100$
WF2024	Bruttoumsatzrendite	Gross return on sales	$(V1052 + V1053 + 0,055 * V0166 + V1097 + V2109 + V2190 + V1016 - V1008) / V1003 * 100$
WF2025	Umsatzrendite	Return on sales	$(V1052 + V1053 + 0,055 * V0166 + V1097) / V1003 * 100$
WF2026	Gesamtleistungsrendite	Return on total output	$(V1052 + V1053 + 0,055 * V0166 + V1097) / (V1003 + V1016 - 1008) * 100$
WF2027	Eigenkapitalrendite nach Steuern	Return on equity (after tax)	$V1097 / V0200 * 100$
WF2028	Gesamtkapitalrendite nach Steuern	Return on total capital (after tax)	$(V1052 + V1053 + 0,055 * V0166 + V1097) / V0202 * 100$
WF2029	Fremdkapitalzinssatz	Ratio of long-term debt	$(V1052 + V1053 + 0,055 * V0166) / V0178 * 100$

WF2030	Gesamtkapitalrendite vor Steuern	Return on total capital (pre-tax)	$(V1097 + V1052 + V1053 + 0,055 \cdot V0166 + V1037 + V1092 + V1156 - V1095) / V0202 \cdot 100$
WF2031	Effektiver Steuersatz	Actual tax rate	$(V1037 + V1092 + V1156 - V1095) / (V1097 + V1037 + V1092 + V1156 - V1095) \cdot 100$
WF2032	Price-Earning-Ratio	Price-Earning-Ratio	$(AKTIEN \cdot BK\_3103 \cdot 0,001) / V1097$
WF2033	Verschuldungsgrad	Debt ratio	$V0178 / V0202$
WF2034	Verschuldungsgrad zu Marktwerten	Debt ratio to market value (of equity)	$V0178 / (V0178 + AKTIEN \cdot BK\_3103 \cdot 0,001) \cdot 100$
WF2035	Durchschnittlicher Jahreslohn	Average wage (per year, per employee)	$(LOEHNE\_GES \cdot 12) / 1000$
WF2036	Personalkosten je Beschäftigten	Personnel expenses per employee	$(V1137 + V1138 + V1142 + V3003 + 0,055 \cdot V0166(t-1)) / (MITARB\_GES \cdot 1000)$
WF2037	Gesamtkapital je Beschäftigten	Total capital per employee	$V0202 / (MITARB\_GES \cdot 1000)$
WF2038	Investitionen in Sachanlagen je Beschäftigten	Investments in tangible fixes assets per employee	$V2104 / (MITARB\_GES \cdot 1000)$
WF2039	Property Compensation je Beschäftigten	Property compensation per employee	$(V1043 + 0,055 \cdot V0166) / (MITARB\_GES \cdot 1000)$
WF2040	Wachstumsrate des Umsatzes	Growth rate of sales	$(V1003 - V1003(t-1)) / V1003(t-1)$

WF2041	Wachstumsrate der Gesamtleistung	Growth rate of total output	$(V1003 + V1016 - V1008) - (V1003 + V1016 - V1008)(t-1)) / (V1003 + V1016 - V1008) (t-1))$
WF2042	Wachstumsrate des Gesamtkapitals	Growth rate of total capital	$(V0202 - V0202(t-1)) / V0202(t-1)$
WF2043	Wachstumsrate der Property Compensation	Growth rate of property compensation	$(V1043 + 0,055*V0166) - ((V1043 + 0,055*V0166) (t-1)) / (V1043 + 0,055*V0166(t-1))$
WF2044	Wachstumsrate des Unternehmenseinkommens	Growth rate of company's income	$((V3003 + V1137 + V1138 + V1142 + V1052 + V1053 + 0,055*V0166 + V1037 + V1091) - ((V3003 + V1137 + V1138 + V1142 + V1052 + V1053 + 0,055*V0166 + V1037 + V1091)(t-1)) / ((V3003 + V1137 + V1138 + V1142 + V1052 + V1053 + 0,055*V0166 + V1037 + V1091)(t-1))$
F2045	Bruttolohnquote	Quota for gross wages	$(V1137 + V1138 + V1142 + V3003 + 0,055*V0166(t-1)) / (V3003 + V1137 + V1138 + V1142 + V1052 + V1053 + 0,055*V0166 + V1037 + V1091) * 100$
WF2046	Löhne und Gehälter zu Personalkosten	Wages and salaries over personnel expenses	$(MITARB\_GES * LOEHNE\_GES * 12 / 1\ 000) / (V1137 + V1138 + V1142 + V3003 + 0,055*V0166(t-1)) * 100$
WF2047	Bruttokapitalquote	Gross capital ratio	$1 - ((V1137 + V1138 + V1142 + V3003 + 0,055*V0166(t-1)) / (V3003 + V1137 + V1138 + V1142 + V1052 + V1053 + 0,055*V0166 + V1037 + V1009))$
WF2048	Fremdkapitalzinsen zu Kapitaleinkommen	Long-term debt over capital income	$(V1052 + V1053 + 0,055*V0166) / ((V3003 + V1137 + V1138 + V1142 + V1052 + V1053 + 0,055*V0166 + V1037 + V1091) - (V1137 + V1138 + V1142 + V3003 + 0,055*V0166(t-1)) * 100$

WF2049	Ertragssteuern zu Kapitaleinkommen	Income tax over capital income	$(V1037 + V1092 + V1156 - V1095) / ((V3003 + V1137 + V1138 + V1142 + V1052 + V1053 + 0,055 * V0166 + V1037 + V1091) - (V1137 + V1138 + V1142 + V3003 + 0,055 * V0166(t-1))) * 100$
WF2050	Eigenkapitaleinkommen zu Kapitaleinkommen	Shareholders' income over capital income	$V1097 / ((V3003 + V3003 + V1137 + V1138 + V1142 + V1052 + V1053 + 0,055 * V0166 + V1037 + V1091) - (V1137 + V1138 + V1142 + V3003 + 0,055 * V0166(t-1))) * 100$
WF2051	Nettokapitalquote	Net capital quota	$(V1052 + V1053 + 0,055 * V0166 + V1097) / (V3003 + V1137 + V1138 + V1142 + V1052 + V1053 + 0,055 * V0166 + V1037 + V1091) * 100$
WF2052	Investitionen in Anlagevermögen zu Abschreibungen Anlagevermögen	Ratio of investment in total fixed assets to desprecations of total fixed assets	$(V2104 + V2185) / (V2109 + V2190) * 100$
WF2053	Investitionen in Sachanlagevermögen zu Investitionen ins Anlagevermögen	Ratio of investment in tangible fixed assets to investments of total fixed assets	$V2104 / (V2104 + V2185) * 100$
WF2054	Investitionen in Sachanlagevermögen zu Abschreibungen Sachanlagevermögen	Ratio of investment in tangible fixed assets to desprecations of tangible fixed assets	$V2104 / V2109 * 100$

WF2055	Investitionen in Sachanlagevermögen zu Eigenkapitaleinkommen und Abschreibungen	Ratio of investment in tangible fixed assets to income on shareholders' equity and desprecations of total fixed assets	$V2104 / (V1097 + V2109) * 100$
WF2056	Bruttoinvestitionsquote Sachanlagevermögen	Gross investments quota	$V2104 / V0067(t-1) * 100$
WF2057	Abschreibungen Sachanlagevermögen zu Sachanlagevermögen Vorperiode plus Zugänge	Ratio of depreciation of tangible fixed assets to tangible fixed assets from previous period and additions	$V2109 / (V0067(t-1) + V2104) * 100$
WF2058	Dynamischer Verschuldungsgrad	Net debt over cash flow	$(V0202 - V0200 - V0001 + V0006) / (V1097 + V2109 + V2190)$
WF2059	Kurzfristige Forderungen zu kurzfristigem Fremdkapital	Short-term accounts receivable over short-term debt	$(V0001 + V0006) / V0158 * 100$
WF2060	Liquide Mittel zu Umsatz	Liquid assets over sales	$(V0001 + V0006) / V1003 * 100$
WF2061	Warenforderungen zu Umsatz	Accounts receivable from goods over sales	$V0214 / V1003 * 100$
WF2062	Eigenkapital zu Anlagevermögen	Shareholders' equity over total fixed assets	$V0200 / V0112 * 100$

WF2063	Anlagendeckungsgrad	Ratio of equity capital to fixed assets	$(V0200 + V0158) / V0112 * 100$
WF2064	Veränderung Eigenkapital (2)	Growth rate of shareholders' equity (2)	$V0200 / V0200(t-1)$
WF2065	Veränderung Beschäftigte	Growth rate of number of employees	$MITARB\_GES / MITARB\_GES (t-1)$
WF2066	Dynamischer Verschuldungsgrad	Net debt over cash flow I	$(V0178 - V0001) / WF1057$
WF2067	Entschuldungsdauer	Net debt over cash flow II	$(V0178 - V0166) / WF1057$
WF2068	Investitionen in SAV pro Yen Löhne	Investment in tangible fixes assets per Yen of wages	$V2104 / (MITARB\_GES * LOEHNE\_GES * 12 / 1\,000)$
WF2069	Investitionen in SAV pro Yen Personalkosten	Investment in tangible fixes assets per Yen of personnel costs	$V2104 / (V1137 + V1138 + V1142 + V3003 + 0,055 * V0166(t-1))$
WF2101	Abschreibungen des Anlagevermögens (ABS)	Depreciation	$V2109 + V2190$
WF2102	Bestandsveränderungen und aktivierte Eigenleistung (BUAE)	Inventory increase/decrease and own costs capitalized	$V1016 - V1008$
WF2103	Fremdkapitalzinsen (FKZ)	Interest on long-term debt	$V1052 + V1053 + (0,055 * V0166)$



WF2104	Gesamtleistung (GL)	Total output	$V1003 + V1016 - V1008$
WF2105	Investitionen in Anlagevermögen (INVAV)	Investment in fixed assets	$V2104 + V2185$
WF2106	Liquide Mittel (LM)	Liquid paper assets	$V0001 + V0006$
WF2106	Löhne und Gehälter je Beschäftigten (LUG)	Total of wages and salaries	$MITARB\_GES * LOEHNE\_GES * 12 / 1\ 000$
WF2106	Marktwert Eigenkapital (MWEK)	Market value of shareholders' equity	$AKTIEN * BK\_3103 * 0,001$
WF2106	Property Compensation (PC)	Property Compensation	$V1043 + 0,055 * V0166$
WF2106	Personalkosten (PK)	Personnel expenses	$V1137 + V1138 + V1142 + V3003 + 0,055 * V0166(t-1)$
WF2106	Pensionszusagen (PZ)	Expenses for employees' pensions	$V1138 + 0,06 * V0166$
WF2106	Steuern vom Einkommen, Ertrag und Vermögen (SEEV)	Taxes on total income, income and assets	$V1037 + V1092 + V1156 - V1095$
WF2106	Unternehmenseinkommen (UE)	Company's income	$V3003 + V1137 + V1138 + V1142 + V1052 + V1053 + 0,055 * V0166 + V1037 + V1091$
WF2106	Vorräte (VORR)	Total inventories	$V0008 + V0012 + V0015 + V0016 + V0019 + V0020 - V0021$

## Bücher des Forschungsschwerpunkts Marktprozeß und Unternehmensentwicklung

### Books of the Research Area Market Processes and Corporate Development

(nur im Buchhandel erhältlich/available through bookstores)

Tobias Miarka

**Financial Intermediation and Deregulation: A Critical Analysis of Japanese Bank-Firm-Relationships**

2000, Physica-Verlag

Jianping Yang

**Bankbeziehungen deutscher Unternehmen: Investitionsverhalten und Risikoanalyse**

2000, Deutscher Universitäts-Verlag

Horst Albach, Ulrike Görtzen, Rita Zobel (Hg.)

**Information Processing as a Competitive Advantage of Japanese Firms**

1999, edition sigma

Dieter Köster

**Wettbewerb in Netzproduktmärkten**

1999, Deutscher Universitäts-Verlag

Christian Wey

**Marktorganisation durch Standardisierung: Ein Beitrag zur Neuen Institutionenökonomik des Marktes**

1999, edition sigma

Horst Albach, Meinolf Dierkes, Ariane Berthoin Antal, Kristina Vaillant (Hg.)

**Organisationslernen – institutionelle und kulturelle Dimensionen**

WZB-Jahrbuch 1998

1998, edition sigma

Lars Bergman, Chris Doyle, Jordi Gual, Lars Hultkrantz, Damien Neven, Lars-Hendrik Röller, Leonard Waverman

**Europe's Network Industries: Conflicting Priorities - Telecommunications**

Monitoring European Deregulation 1

1998, Centre for Economic Policy Research

Manfred Fleischer

**The Inefficiency Trap**

Strategy Failure in the German Machine Tool Industry

1997, edition sigma

Christian Göseke

**Information Gathering and Dissemination**

The Contribution of JETRO to

Japanese Competitiveness

1997, Deutscher Universitäts-Verlag

Andreas Schmidt

**Flugzeughersteller zwischen globalem Wettbewerb und internationaler Kooperation  
Der Einfluß von Organisationsstrukturen auf die Wettbewerbsfähigkeit von Hochtechnologie-Unternehmen**

1997, edition sigma

Horst Albach, Jim Y. Jin, Christoph Schenk (eds.)

**Collusion through Information Sharing?  
New Trends in Competition Policy**

1996, edition sigma

Stefan O. Georg

**Die Leistungsfähigkeit japanischer Banken  
Eine Strukturanalyse des Bankensystems in Japan**

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Stephanie Rosenkranz

**Cooperation for Product Innovation**

1996, edition sigma

Horst Albach, Stephanie Rosenkranz (eds.)

**Intellectual Property Rights and Global Competition - Towards a New Synthesis**

1995, edition sigma.

David B. Audretsch

**Innovation and Industry Evolution**

1995, The MIT Press.

Julie Ann Elston

**US Tax Reform and Investment: Reality and Rhetoric in the 1980s**

1995, Avebury

Horst Albach

**The Transformation of Firms and Markets:  
A Network Approach to Economic Transformation Processes in East Germany**

Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum, Vol. 34

1994, Almqvist & Wiksell International (Stockholm).

Horst Albach

**"Culture and Technical Innovation: A Cross-Cultural Analysis and Policy Recommendations"**

Akademie der Wissenschaften zu Berlin (Hg.)

Forschungsbericht 9, S. 1-597

1994, Walter de Gruyter.

## DISCUSSION PAPERS 1999

Suchan Chae Paul Heidhues	<b>Bargaining Power of a Coalition in Parallel Bargaining: Advantage of Multiple Cable System Operators</b>	FS IV 99 - 1
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